BOOK-KEEPING

EPITOMIZED:

OR, A

COMPENDIUM

OF MAIR'S METHODICAL TREATISE OF

MERCHANTS-ACCOMPTS,

ACCORDING TO

THE ITALIAN FORM;

FOR THE USE OF SCHOOLS.

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Leeds:
PRINTED FOR J. BINNS---J. JOHNSON, OGILVY AND SPEARE, AND VERNOR AND HOOD, LONDON.

(1794.)

[Entered at Stationer's-Hall.]

THE PREFACE.

IT is, I believe, generally, if not univerſally, admitted, that Mr Mair's Book-keeping methodized is the beſt treatiſe of merchant's accompts, according to the Italian form, *that has hitherto been offered to the public. But it ſeems rather to be calculated rather for thoſe perſons who are already acquainted with the art, than for thoſe who are to be initiated in it at ſchool. The references in particular by letters, figures, &c. to the directions for journalizing (or diſtinguiſhing and carrying the proper debtor and creditor to the journal) though regular and ſyſtematic, appear too difficult for the learner to comprehend and too laborious for the maſter, who is, it may be, exerciſed in inſtructing other boys in the various branches of arithmetic, to point out to him and explain. In order therefore to eaſe both, I have given the directions in Mr Mair's words under each article of the waſte book; by which I preſume much time and pains will be ſaved to the inſtructor and difficulty to the ſcholar.*

If my attempt for that purpoſe meet with the public approbation, I ſhall think my time uſefully employed; if not, I hope, candid allowances will be made for the good intention.

OF

OF THE

WASTE BOOK.

THE WASTE BOOK is a regiſter containing an inventory of a merchant's effects and debts, with a diſtinct record of all his tranſactions and dealings in a way of trade, narrated in a plain, ſimple ſtile, and in order of time, as they ſucceed one another.

The Waſte Book opens with the inventory, which conſiſts of two parts:

1ſt. The effects that is the money a merchant has by him; the Goods he has on hand; his part of ſhips, houſes, farms, &c. with the debts due to him.

2d. The debts due by him to others: the difference betwixt which and the effects, is what merchants call Neat Stock.

After the inventory is fairly narrated in the Waſte Book, the tranſactions of trade come next to be put down; which is a daily taſk, to be done diſtinctly; that is, it ſhould contain the names of perſons the merchant deals with on truſt, the conditions of bargains, the terms of payment, the quantity, quality, and prices of goods, with every other thing, that ſerves to make the record diſtinct, as will more evidently appear from the Waſte Book itſelf hereto annexed.

OF THE

JOURNAL.

THE JOURNAL is the book wherein the tranſactions recorded in the Waſte Book are prepared to be carried to the Ledger: and in it every caſe of the Waſte Book is more methodically expreſſed, with particular mention of the proper debtor, creditor, and ſum of money in one line, and the other circumſtances of the affair in another, if the caſe be ſingle, that is, have but one debtor or creditor: but if more than one debtor or creditor, in as many other lines, as there are different debtors or creditors. Thus ſuppoſing theſe following occurrences in the Waſte Book.

				l.	*s.*	*d.*
JULY 1ſt.						
Bought 40 yards black cloth at 14s per yard is				28	00	00
Bought of *James Sloan* 100 yards ſhalloon, at 10d per yard						
Whereof paid	£2	00	00			
Reſt due at 2 months	2	03	04			
				4	03	04
4th.						
Sold *William Page* 4 pipes of port wine at £27 10 per pipe.						
Whereof received	£55	00	00			
Reſt due on demand	55	00	00			
				110	00	00

The

The JOURNAL will be thus.

				l.	s.	d.
		JULY 1st.				
Black cloth, Dr. to caſh			£28			
Paid for 40 yards at 14s per yard				28	00	00
Shalloon Dr. to ſundries			£4 03 04			
To caſh paid in part for 100 yards, at 10d per yard		£2 00 00				
To James Sloan for the reſt at 2 months		2 03 04				
				4	03	04
		4th.				
Sundries Drs. to port wine			£110			
Caſh received in part for 4 pipes at £27 10. per pipe		£55 00 00				
William Page for the reſt on demand		55 00 00				
				110	00	00

According to the above examples you may obſerve, that in a ſimple poſt the debtor is to be expreſsly mentioned, then the creditor, and laſtly, the ſum all in one line: after which muſt follow the narrative, or reaſon of the entry in one or more lines, as in the firſt of theſe three poſts.

But in a complex poſt, the ſeveral debtors or creditors are to be expreſſed in the firſt line by Sundries, or ſundry accompts, and the reſt of the line filled up as above. After which the ſeveral debtors or creditors muſt be particularly mentioned, each in a line by themſelves, with their reſpective ſums ſubjoined to them; which are to be added up, and their total carried to the money-columns, as in the ſecond and third poſts.

OF

OF THE

LEDGER.

THE LEDGER as it is the largeſt, ſo it is the moſt material; the other two books being but preparatives to this, which contains particular ſtated accounts of every perſon you deal with, and every article you traffic in.

Accompts in the ledger conſiſt of two parts, which in their own nature are directly oppoſed to, and the reverſe of one another; which are therefore ſet fronting one another on oppoſite ſides of the ſame folio. Thus all the articles of money received go to the left ſide of the caſh accompt, and all the articles or ſums paid out are carried to the right.

In like manner the purchaſe of goods is poſted to the left ſide of the accompt of the ſaid goods, and the ſale or diſpoſal of them to the right.

Now in order to know which are to be eſteemed debtor, and which creditor, the following remarks may not be unſerviceable.

Firſt, When a merchant buys goods on time, or truſt, he makes the goods perſonate himſelf, (for a merchant's name never ſtands debtor or creditor in his own books) and conſiders them as chargeable and accountable to the perſon from whom they are bought. Thus, if he buy ſugar from A. B. on time the journal poſt will be, Sugar Dr. to A. B. For the ſame reaſon when he borrows money, he makes Caſh Dr. to the lender.

Second, In like manner, when a merchant diſpoſes of goods or money upon truſt, he conſiders the receiver as debtor not to himſelf, but to the goods or money delivered; and therefore if he ſells ſugar to A. B. on time, in the journal he charges A. B. Dr. to ſugar; and

it

if he lend money, whether on bond, bill, or note, or pay debts, he enters the borrower or receiver Dr. to caſh.

Third. It follows from a corollary as the two preceding remarks, that when goods or money are received for goods or money given out, the thing received ſhould be charged Dr. to the thing delivered. And therefore if a merchant buys ſugar for ready money, the journal entrance will be, Sugar Dr. to caſh; if he ſells ſugar for ready money, it will be, Caſh Dr. to ſugar; and if he exchange or barter ſugar for tobacco, the journal entrance will be, Tobacco Dr. to ſugar.

Fourth. The two ſides of every ledger-accompt being exactly the reverſe of one another, it is obvious, 1ſt. That when the debtor part of the former caſe happens in the courſe of buſineſs to be reverſed in a ſubſequent one, what was debtor in a former caſe will be creditor in the latter. As for inſtance; when a merchant receives payment of A. B. for ſugar ſold him on time, in the ſecond remark above, it is plain, that as A. B. was made debtor when the debt was contracted, ſo upon receiving payment he muſt be made creditor; and the journal entrance will be thus, Caſh Dr. to A. B. 2d. In like manner when the creditor part of any preceding caſe comes in a following caſe to be reverſed, what was creditor in the antecedent caſe will be debtor in the ſubſequent: thus, when a merchant pays A. B. for the ſugar bought in the firſt remark, it is evident A. B. muſt be made debtor; becauſe in the former caſe he was creditor; and ſo the entrance will be A. B. Dr. to caſh. 3d. When therefore a caſe occurs which is exactly the reverſe of both parts of ſome preceding one, the journal entrance of the latter will be juſt the reverſe of the former. Thus, if, after the caſe of barter mentioned in the third remark is poſted to the journal, both merchants ſhould mutually quit one another, and give up the

the bargain; upon this ſuppoſition the former journal entrance would be reverſed and ſtand thus, Sugar Dr. to tobacco.—4th. A caſe ſome times happens that is oppoſed to two preceding ones, being the reverſe of the debtor part of the one, and of the creditor part of the other. As, ſuppoſe a merchant pays a debt to A. B. by giving him a bill upon C. D.; here by the firſt remark it is obvious, that when the debt was contracted by the merchant, A. B. was made creditor; and therefore muſt now be charged debtor. Again, C. D. his accepting of the bill ſuppoſes that he owes to the merchant; and conſequently by the ſecond remark ſtands debtor in his books, and muſt therefore now be diſcharged, by being made creditor. So that the journal entrance will be A. B. Dr. to C. D.

Fifth. There are ſome caſes ſo ſimple, that they cannot properly be divided into a debtor part, and a creditor part, but conſiſt of one of theſe parts only. That is, if a merchant by the death of a friend gets a legacy, or any other way receives goods or money as an addition to his ſtock, for which he gives nothing out; it is evident from the firſt remark, that the thing received, whether goods or money, is debtor: but then in the preſent caſe neither any thing, nor any perſon can be made creditor: not a thing, becauſe nothing goes out as an equivalent for the thing received; not a perſon, becauſe no body has a right to demand payment or reſtitution. In caſes therefore of this nature a fictitious creditor muſt be contrived to ſupply the want of a real or perſonal one. That which is commonly uſed in this, and ſome other ſuch caſes, is profit and loſs. For the ſame reaſon, when a merchant gives away money or goods, for which he is to expect no return, he makes profit and loſs Dr. to the thing delivered. Thus, when he pays ſhop-rent, warehouſe-rent, or other things of the like nature, the entrance is, Profit and loſs Dr. to caſh.

caſh. In like manner when a merchant ſends goods to ſea, it is plain by the ſecond remark, that the goods, being the thing diſpoſed of, are to be eſteemed creditor; but then there is no debtor; for neither is any thing received in their ſtead, nor is the factor, to whom they are conſigned, as yet chargeable. A fictitious debtor muſt therefore be had, viz. voyage, which is always made debtor on this occaſion.—As ſuppoſe a merchant ſhip off tobacco to Rotterdam, the journal entrance will be, Voyage to Rotterdam Dr. to tobacco. And the voyage is again diſcharged by being made creditor, when advice comes that the ſhip is arrived, and the goods received by the factor.

Sixth. The preceding remarks conſidered ſingly, are adapted to ſimple poſts, where one debtor is balanced by one creditor; but jointly taken ſerve alſo to diſcover the debtors and creditors in complex ones. To illuſtrate this by examples. 1ſt. Where one debtor is balanced by two or more creditors; as ſuppoſe a merchant buys ſugar of A. B. for part ready money, part on time; here there are two creditors, viz. caſh, for the money paid, by the ſecond and third remarks; and the ſeller, for the remainder of the price by the firſt remark. So the journal entrance is,

Sugar Dr. to ſundries, viz.
To Caſh, paid in part,
To A. B. for the reſt.

2d. Where two or more debtors are balanced by one creditor; as when a merchant pays A. B. principal and intereſt of a ſum formerly borrowed of him; in this caſe there are two debtors, viz. A. B. for the principal by the fourth remark, and profit and loſs for the intereſt according to the fifth remark. So the entrance will be,

Sun-

Sundries Drs. to caſh, viz.
A. B. for the principal.
Profit and loſs, for the intereſt.

3d. Where two or more debtors are balanced by two or more creditors; as in the following examples.

Bartered with David Wilſon.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
4 hhds ſugar, at £6 per hhd.	24	00	00			
And 2 pipes port wine, at £27 per pipe	54	00	00			
				78	00	00
For 40 yards black cloth, at 18s per yd.	36	00	00			
And 400 yards ſhalloon, at 1s per yd.	20	00	00			

In this caſe it is obvious from the third and ſecond remarks, that there are three debtors, viz. black cloth, and ſhalloon, each for their reſpective values, and David Wilſon, for the difference of the values of the goods received and delivered in the barter; and according to the ſame third remark there are two creditors, viz. ſugar, and port wine: ſo that the journal entrance will be

Sundries Drs. to Sundries £78.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
Black cloth, for 40 yds at 18s per yd.	36	00	00			
Shalloon, for 400 yds at 1s per yd.	20	00	00			
David Wilſon, due by him	22	00	00			
To ſugar, for 4 hhds. at £6 per hhd.	24	00	00	78	00	00
To port wine, for 2 pipes at £27 per pipe	54	00	00			

But

But in this and other ſuch caſes it is better to reſolve the poſt into two entrances, that ſhall have only one of their terms complex. Thus in the preſent caſe the goods delivered in barter may be conſidered as ſold to David Wilſon, and the goods received as bought of him; and then the two entrances will be

David Wilſon Dr. to Sundries £78.

				l.	*s.*	*d.*
To ſugar, for 4 hhds at £6 per hhd	24	00	00			
To port wine, for 2 pipes, at £27 per pipe	54	00	00			
Delivered him in barter.				78	00	00
Sundries Drs. to David Wilſon £56.						
Black cloth, for 40 yds. at 18s per yd	36	00	00			
Shalloon, for 400 yds. at 1s per yd	20	00	00			
Received of him in barter.				56	00	00

From the preceding remarks ariſe theſe ſix following rules.

I. A thing received upon truſt is Dr. to the perſon of whom it is received.

II. The perſon to whom a thing is delivered upon truſt is Dr. to the thing delivered.

III. A thing received is Dr. to the thing given for it.

IV. In antecedent and ſubſequent caſes, parts that are the reverſe of one another in the nature of the thing, are alſo oppoſed in reſpect of terms.

V. In caſes where perſonal and real Drs. or Crs. are wanting, the defect muſt be ſupplied by fictitious ones.

VI. In complex caſes the ſundry Drs. or Crs. are to be made out from the preceding rules jointly taken.

After you have found the debtor and creditor, and journalized them according to the above directions, you are next to poſt them into your ledger; to do which, obſerve the following rules.

1ſt. Turn to the alphabet, and ſee whether the debtor of the journal poſt to be tranſported, be written there; if it be not, inſert it under its proper letter, with the number of the folio to which it is to be carried.

2d. Upon the folio, and in the head of the ſpace allotted for the accompt, write the title, (if it be not already done) in a large letter, marking it Dr. on the left ſide of the folio, and Cr. on the right.

3d. Record the date in the columns on the margin of the Dr. ſide, and write the Cr. with the word (To) prefixed to it immediately below the title, or other articles formerly poſted, and compleat the entry in one line, by giving a ſhort hint of the nature and terms of the tranſaction, carrying the ſum to the money column, and inſert the quantity, if it be an accompt of goods, &c. in the inner columns, and the referring figure in the folio column.

4th. Turn next to the creditor of the journal poſt, and proceed in the ſame manner with it both in the alphabet and ledger, with this difference only, that the entry is to be made upon the creditor ſide, and the word (By) prefixed to it.

5th. The poſt being thus entered in the ledger, return to the journal, and on the margin mark the folios of the accompts, writing the folio of the debtor above, and the folio of the creditor below, a ſmall line being drawn between them, thus, $\frac{4}{2}$. Theſe marginal numbers in the journal are a kind of index to the ledger, and are of uſe in examining the books, and on other occaſions.

6th. In opening the accompts in the ledger, follow the order of the journal; that is, beginning with the

firſt journal poſt, allow the firſt ſpace in the ledger for the debtor of it, the next for the creditor, the third for the debtor of the following poſt, if it be not the ſame with ſome of thoſe already opened, and ſo on, till the whole of the journal be tranſported.

How to tranſpoſe an accompt from one folio to another.

WHEN the ſpace allotted for an accompt proves too little, that is, when either the Dr. or Cr. ſide, or both, are ſo charged and filled with articles, that they can hold no more; the accompt may be tranſported to another folio by the methods following, viz.

1ſt. In all accompts that have inner columns for the quantities, ſuch as accompts of goods, &c. add up both the Dr. and Cr. ſide, and charge the new accompt Dr. to the old for the total of the Dr. ſide, and make the old account Dr. to the new for the total of the Cr. ſide Thus will the old accompt ſtand evened, and the totals of both the Dr. and Cr. ſides juſtly appear on the new one opened.

2d. In accompts that have no inner columns, ſuch as perſonal accompts, caſh accompt, profit and loſs, &c, where the difference betwixt the two ſides is only conſidered, caſt up both Dr. and Cr. ſides, and carry the balance to the new accompt, by making it Dr. to the old for the ſaid ballance, if the Dr. ſide be heavieſt. But if the Cr. ſide be heavieſt, the old account Dr. to the new.

How the books are examined.

TO purge the books effectually of errors, firſt examine the waſte book; then proceed to the journal, and paſs from it to the ledger. The method of doing which is as follows.

1ſt. The waſte book being the firſt and fundamental book, there is none prior to it by which it can be tried; ſo that the only means left for diſcovering errors in it, are a careful reading of it, and comparing it with the accomptant's memory, or the book of letters, or letters of correſpondents, bills, invoices, &c.

2d. In reviſing the journal compare each poſt (beginning with the firſt) with the waſte book, to ſee if the ſums of money be right, and whether the narrative or reaſon of the entry be juſtly expreſſed. Next, conſider whether the true Dr. or Cr. are aſſigned according to the directions given in the ſix preceding rules; and after having thus narrowly examined the poſts, and corrected what happens to be wrong, return to the waſte book, and on the margin oppoſite to the reviſed poſt, make a daſh with a pen thus (*l*) to ſignify that the journal has been compared with it, and found right, or made ſo; and in the ſame manner proceed in each poſt, till the whole of the journal be reviſed and corrected.

3d. The ledger is reviſed or examined by comparing it with the journal in the manner following. Take the journal, and beginning with the firſt poſt, turn, as the marginal numbers direct, to the folio of the ledger, where the debtor of the ſaid poſt ſtands, and ſee whether it be duly entered: and upon finding it right, or making it ſo, return to the journal, and affix to the marginal number of the ſaid debtor a dot or point, thus (.), to ſhew, that it has been examined. Next, turn to the folio where the creditor is poſted, and upon finding it right, or after correcting it, if wrong, return to the journal, and affix a dot to its referring figure in the margin for the ſame purpoſe as before. If there be more debtors and creditors in the poſt, proceed in the ſame way with each of them. And thus go on with the next poſt, and, after it, with the third, &c. till the whole journal and ledger be compared.

How

How errors are corrected.

Errors are of four kinds, viz.

1ſt. When an article is entered upon a wrong accompt, this is to be corrected firſt by making the other ſide of the ſaid accompt Dr. to, or Cr. by error for the ſum of the ſaid article; which rectifies this accompt: after which the article muſt be entered in due form in the accompt to which it belongs, by which means the error is removed, and the purity of the books reſtored.

2d. When an article is entered in the right accompt, but upon the wrong ſide; that is, upon the Dr. when it ſhould have been upon the Cr. and vice verſâ; to correct this, make the other ſide of the ſaid accompt Dr. to, or Cr. by error, for the ſum of the article: after which the article muſt be entered anew upon the right ſide, as if no ſuch blunder had happened.

3d. When there is an error in a ſum of money; this, if it be too little, is corrected by a-new charge on the ſame ſide for the defect; and if it be too much, the miſtake is rectified by a diſcharge on the oppoſite ſide, for the exceſs.

4th. When an article is quite forgot, or neglected, this error is adjuſted by making the entrance omitted.

Of balancing the ledger, and raiſing from it an inventory, to begin a new ſet of books.

MERCHANTS commonly once a year balance or cloſe their ledger, and raiſe from it the materials of an inventory to a new ſet of books for the enſuing year. To do which ſpecial regard muſt be had to what is contained upon the ſides of each accompt in the ledger, and what their balance or difference is. And this will be made plain and intelligible by conſidering the following problems.

PROBLEM I.

What the balances in the accompts of proper trade are.

I. *Caſh accompt*, No. 1. *and* 61.

Contains upon the Dr. ſide the ready money which the merchant had at firſt, or when the books were begun, together with all he has received ſince that time. The Cr. ſide contains all the payments he has made, or the money he has given out. So that the difference of the two ſides is the ready money he has by him; and therefore this accompt is cloſed by being credited by balance for the ſaid difference.

II. *Account of goods*, No. 2, 3, 11, 12, 14, 18, 20, 21, 27, &c.

Contains upon the Dr. ſide the prime coſt and charges; and upon the Cr. ſide the ſale or diſpoſal of them. So that there are three varieties.

1ſt. When the goods are all diſpoſed of, the difference of its ſides is the gain or loſs made upon the ſale, and ſo is balanced by charging it Dr. to profit and loſs for the gain, if the Cr. ſide be heavieſt, or giving it credit by profit and loſs for the loſs, if the Dr. ſide be heavieſt.

2d. When none of the goods are diſpoſed of, then it is cloſed by balance for the whole ſum on the Dr. ſide.

3d. When only part of the goods are diſpoſed of this caſe requires a double balance, viz. firſt the accompt muſt be credited by balance for the goods remaining valued at prime coſt; which equals the inner columns; after this it muſt be made Dr. to, or Cr. by profit and loſs for the gain or loſs made upon what are ſold, which evens the outer columns, and cloſes the accompt.

III. *Perſonal accounts*, No. 5, 6, 7, 9, 10, 13, 15, &c.

Con-

Contain upon the Dr. ſide the debts due by the perſon to the merchant, with the payments made upon any other ſcore by the merchant to him. The Cr. ſide contains the payments made by the perſon to the merchant, with the debts due by the merchant to the ſaid perſon upon any other dealings. So that there are two caſes.

1ſt. If the Dr. ſide be heavieſt, the difference is a debt due by the perſon to the merchant.

2d. If the creditor ſide be heavieſt, the difference is a debt due by the merchant to the perſon. And in both caſes, the accompt is balanced by making it Dr. to, or Cr. by balance for the difference of its ſides.

IV. *Bills receivable*, No. 25.

This is a general perſonal accompt, and contains upon the Dr. ſide bills accepted and payable to the merchant. The Cr. ſide contains the payments he has received. So that the difference of its ſides (if there be any) is what is yet unpaid. And the accompt is cloſed by giving it credit by balance for the ſaid difference.

V. *Bills payable*, No. 52.

This is an accompt of the ſame nature with the former, and contains upon the Cr. ſide the bills accepted by the merchant, payable to others; and upon the Dr. ſide the payments he has made: ſo that the difference of the ſides (if there be any) is the bills yet unpaid, and the accompt is cloſed by charging it Dr. to balance.

VI. *Suſpence account*, No. 34.

Contains upon the Dr. ſide the goods ſent off, and upon the Cr. ſide either the ſame goods returned, or advice from your correſpondent, that he deſigns to keep them. So that either the ſides of this accompt are equal; or if there be any difference, it is cloſed by being credited by balance for the ſaid difference.

VII. *Foreign coin*, No. 26.

Contains upon the Dr. ſide the value at which the ſeveral pieces are received; and on the Cr. ſide the value

value at which they are put off. Incloſing this accompt there are three caſes.

1ſt. If the pieces be all diſpoſed of, the accompt is cloſed by being debted to, or credited by, profit and loſs for the gain or loſs made by them.

2d. If none of the pieces be yet diſpoſed of, it is cloſed by being credited by balance for the whole value on the Dr. ſide.

3d. If part of them be diſpoſed of, and part of them be yet on hand, the accompt muſt firſt be credited by balance for value of the pieces on hand; and if after this the money columns ſtill remain unequal, it muſt be debited or credited to or by profit and loſs for the ſaid difference, which is the gain or loſs made upon the pieces diſpoſed of.

VIII. *Wager's account.*

Contains upon the Dr. ſide the conſignments made, when the wagers were entered into. The Cr. ſide contains the deciſions of the wagers. So that here are two varieties.

1ſt. If all the wagers be determined, the difference of the ſides will be the gain made upon thoſe decided in favour of the merchant, and the accompt is cloſed by being charged Dr. to profit and loſs for the ſaid difference.

2d. If any of the wagers be yet undecided, the accompt muſt be firſt credited by balance for them: after which, if the ſides be ſtill unequal, it muſt be charged Dr. to profit and loſs for the difference.

IX. *Accounts of ſhips, houſes, or other poſſeſſions*, No. 4.

Contain upon the Dr. ſide what they coſt at firſt, or are valued at, with all charges, ſuch as repairs, or other expences laid out upon them. The Cr. ſide contains (if any thing be wrote upon it) either what they are ſold or exchanged for, or the profits ariſing from them, ſuch

as

as freight, rent, &c. Incloſing this accompt there are three caſes.

1ſt. If nothing be written upon the Cr. ſide, it is cloſed by being credited by balance.

2d. If the Cr. ſide be filled up with the price of the ſhip, houſe, &c. ſold or otherwiſe diſpoſed of, then the difference of the ſides is the gain or loſs made upon the ſale; and the accompt is cloſed by being debited to, or credited by profit and loſs.

3d. If the Cr. ſide contain only the freight or rent; in this caſe firſt charge the ſhip, houſe, &c. Dr. to profit and loſs for the freight or rent, and then cloſe the accompt with balance.

X. *Profit and loſs*, No. 38.

Contains upon the Dr. ſide the articles of loſs, and on the Cr. ſide the articles of gain. To this accompt are carried not only whatever comes in courſe to it from the journal; but alſo all the articles of gain or loſs that occurs in balancing the ledger. After which the Dr. and Cr. ſides being added up, their difference is the neat gain or loſs made ſince the books were begun; and therefore this accompt is cloſed by being debited to, or credited by ſtock for the difference of its ſides.

XI. *Houſe-expences, charges of merchandize, refuſal of bargains, intereſt-accompt, inſurance-accompt, and all others of the like nature, that are diſburſements for which nothing comes in, or pure incomes for which nothing goes out*, No. 65, 42, 35.

Contain upon their Dr. ſides the articles of loſs, and upon the Cr. ſides the articles of gain, and are cloſed by being debited to, or credited by profit and loſs for the difference of their ſides.

XII. *Stock accompt*, No. 8.

As gathered from the journal, contains upon the Dr. ſide the debts due by the merchant when the books were

were opened. The Cr. ſide contains his ready money' effects, and debts due to him at the ſame time. But then to this accompt as it now ſtands, there is brought at cloſing of the ledger the balance of the profit and loſs accompt. After which the Dr. and Cr. ſides being added up and compared, their difference will be the merchant's preſent neat ſtock; and the accompt is cloſed with balance.

XIII. *Voyage to or from*, No. 16, 40. 47.

Contains upon the Dr. ſide the prime coſt and charges of the cargo. The Cr. ſide is either empty, or it contains the receipt or diſpoſal of the goods by the factor, or perhaps returns made for them. There are therefore here two caſes.

1ſt. If the Cr. ſide be empty, the ſhip is ſtill at ſea, or at leaſt there has been as yet no advice of her arrival; and the accompt is cloſed by giving it credit by balance.

2d. If the Cr. ſide be filled up, the difference of the ſides is the gain or loſs made upon the voyage; and accordingly the accompt is cloſed by being made Dr. to, or Cr. by profit and loſs. If the ſums of the ſides happen to be equal, the accompt cloſes itſelf.

PROBLEM II.

What the balances in factory-accounts are.

I. *A. B. my account of goods.*

Contains upon the Dr. ſide the goods conſigned to, or received by the factor, and on the Cr. ſide the diſpoſal of the ſaid goods. This accompt balances exactly as an accompt of goods in proper domeſtic trade.

II. *A. B. his account of goods*, No. 48.

Contains upon the Dr. ſide the charges paid by the factor. The Cr. ſide contains the ſale or diſpoſal of the

the goods. In incloſing this accompt there are five varieties.

1ſt. If the goods are all ſold, and all the money received, this accompt is balanced by being charged Dr. firſt to profit and loſs for the factor's commiſſion at ſo much per cent. after which the difference of the ſides is the money due to the employer, and is cloſed by being again charged Dr. to A. B. his accompt current for the ſaid difference.

2d. If the goods are all ſold, but no money yet received, it is cloſed by being made Dr. to profit and loſs for the factor's commiſſion, and to A. B. his accompt on time for the outſtanding debts due to him.

3d. If the goods be all ſold, and only part of the money received, it is cloſed by being made Dr. to profit and loſs for the factor's commiſſion; to A. B. his accompt on time for the outſtanding debts; and to A. B. his accompt current for the employer's money in factor's hands.

4th, If none of the goods be yet ſold, it is cloſed by giving it credit by balance for the ſum of the charges on the Dr. ſide.

5th. If only part of the goods are ſold, and ſo the accompt unfiniſhed, the beſt way to cloſe it is by a double balance; that is, charge it Dr. to balance for the ſum on the Cr. ſide, and then give it credit by balance for the charges on the Dr. ſide. Thus the accompt will appear in the new books in the ſame ſtate that it did in the old.

III. *A. B. My account on time.*

Contains upon the Dr. ſide the debts due to the factor for my goods ſold by him on time. The Cr. ſide contains the payments made by Drs. to the factor, ſo that if there be any difference of the ſides, it is the debts yet outſtanding; and the account is cloſed by giving it credit by balance.

IV.

IV. *A. B. His accompt on time*, No. 49.

Contains upon the Cr. ſide the debts due by thoſe who bought the employer's goods; and as theſe debts are paid into the factor, it is charged Dr. to A. B. his Accompt Current for the ſaid payments: and therefore if at cloſing of the ledger there be any difference of its ſides, it is the debts outſtanding, and is cloſed by being charged Dr. to balance for the ſaid difference.

V. *A. B. my account current.* No. 41, 53.

Contains upon the Dr. ſide the money in the factor's hands received by him for the ſales of my goods, with the remittances I had ſent him, or payments I have made him upon any other accompt. The Cr. ſide contains the payments or remittances he has ſent me, with the debts I owe him on any other ſcore. In cloſing this accompt there are two caſes.

1ſt. If the inner columns, which contain the foreign money, be equal, then, if there be any difference between the outer columns, it is the gain or loſs made by exchange, which flows from the different rates of exchange, at which theſe debts have been charged and diſcharged; and the accompt in this caſe is cloſed by being made Dr. to, or Cr. by profit and loſs for the difference of the outer columns.

2d. If the inner columns are unequal, they muſt firſt be brought to an equality by making the accompt Dr. to, or Cr. by balance for their difference, valuing the foreign money at the current rate of exchange. If after this the outer columns are unequal, their difference is the gain or loſs made by exchange, and the accompt muſt be cloſed by making it Dr. to, or Cr. by profit and loſs for the ſaid difference.

VI. *A. B. his accompt current.* No. 36, 50.

Contains upon the Dr. ſide the money laid out by the factor for the employer's uſe, as in anſwering his bills, or remitting bills to him, or otherwiſe. The Cr. ſide

ſide contains the money in the factor's hands belonging to the employer. So that the difference of its ſides is the debts due by the factor to A. B. or A. B. to him, and the accompt is cloſed by being made Dr. to, or Cr. by balance.

NOTE. If the factor diſpoſe of the employer's goods on truſt to perſons with whom he has private dealings of his own, it will be proper in cloſing their accompts to divide the balance into two parts, viz. one due for the employer's goods, and the other due to or by himſelf.

NOTE. A. B. my accompt of goods, my accompt current, and my accompt on time, are uſed by the employer; and on the other hand A. B. his accompt of goods, his accompt current, and his accompt on time, are made uſe of by the factor.

PROBLEM III.

What the balances in company accompts are.

SECTION 1. *What the balances in the accompts kept by a partner are.*

I. *A. B. my accompt on company.* No. 54.

Contains upon the Dr. ſide the partner's inputs and ſhare of charges; upon the Cr. ſide the returns made; and the difference is gain or loſs. In balancing this accompt there are two caſes.

1ſt. If the accompt be finiſhed, that is, if the goods be ſold, and returns made, it is cloſed by being made Dr. to, or Cr. by profit and loſs.

2d. If the accompt be yet unfiniſhed, the beſt way is to cloſe it with a double balance; that is, make it Dr. to balance for the ſum of the Cr. ſide, and give it credit by balance for the ſum of the Dr. ſide.

II. *A B. my accompt proper.* No. 55.

This accompt is merely perſonal, and cloſed by balance for the difference of its ſides, which is the debt due to, or by the company.

SECT. II. *What the balances of the accompts kept by a truſtee in his own books are.*

Before the truſtee cloſe the company's accompts, he ought to make the double journal entrance following, if it be not done already; namely,

1ſt. Goods in company, or voyage, &c. Dr. to ſundries, viz. to caſh or charges of merchandize for all charges not yet ſtated to accompt, ſuch as cellar-rent, &c. and to profit and loſs for his own commiſſion at ſo much per cent.

2d. Each partner's accompt proper Dr. to his accompt in company for their reſpective ſhares of the above charges and commiſſion. Theſe entrances being made, the balances of the accompts are as follow.

I. *Goods in company.* No. 58, 62, 71, 74.

Contains upon the Dr. ſide the prime coſt of the goods ſtocked in, with all charges, and the truſtee's commiſſion. The Cr. ſide contains the diſpoſal of them. The difference of the ſides is gain or loſs to be divided among the partners. Here are three caſes.

1ſt. If the goods be all ſold, the accompt is cloſed by being debited or credited to or by ſundries; viz. to or by each partner's accompt in company for their ſhares of the gain or loſs; and to or by profit and loſs for the truſtee's own ſhare.

2d. If none of the goods are ſold, then the accompt is cloſed by being credited by ſundries, viz. by each partner's accompt in company for their ſhares of the goods unſold, and by balance for the truſtee's ſhare.

3d. If part of the goods are ſold, and part of them yet remain not diſpoſed of, this caſe is a compound of the two former; and accordingly the accompt is cloſed by making the entrance mentioned in the firſt caſe for the gain or loſs on thoſe ſold; and then by making the entrance mentioned in the ſecond caſe for thoſe not diſpoſed of.

II. *Voyage in company.* No. 66.

Contains upon the Dr. ſide the value and charges of the goods ſent to ſea; the Cr. ſide contains the receipt or diſpoſal of them by the factor. The difference of the ſides is gain or loſs. Here are three caſes.

1ſt

1ſt. If the Dr. and Cr. ſides be equal, then the accompt cloſes of itſelf.

2d. If one of the ſides exceed the other, then the accompt is cloſed by being Dr. to, or Cr. by ſundries, viz. to or by each partner's accompt in company for their ſhares of the gain or loſs; and to or by profit and loſs for the truſtee's ſhare.

3d. If nothing be yet written upon the Cr. ſide, then the accompt is cloſed by being credited by ſundries, viz. by each partner's accompt in company for their ſhares of the goods at ſea; and by balance for the truſtee's ſhare,

III. *Factor, our accompt of goods.*

Contains upon the Dr. ſide the company's goods conſigned to, and received by the factor. The Cr. ſide contains the diſpoſal of them. The difference of the ſides is gain or loſs made upon the ſale of them. This accompt has the ſame varieties, and is balanced the ſame way with goods in company.

IV. *Factor our account current.*

Contains upon the Dr. ſide what money belonging to the company is in the factor's hands. The Cr. ſide contains the returns he has made in goods or bills. The difference is the debt due to or by the factor. This accompt is cloſed by being made Dr. to, or Cr. by balance for the ſaid difference.

V. *Partner, his accompt in company.* No. 59, 69, 70.

Contains upon the Cr. ſide the partner's inputs, with his ſhare of charges, and of gain at cloſe. The Dr. ſide contains returns for inputs diſpoſed of, or goods remaining unſold, with the partner's ſhare of loſſes, if any. This accompt, after the preceding ones are balanced, will always cloſe of itſelf; as is evident by conſidering what goes to the two ſides of it: ſo that if the balance of this accompt fail, the accomptant may conclude for certain that ſomething in the company's ac-

compts is wrong, or at leaſt ſome miſtake has happened in cloſing them.

VI. *Partner his accompt proper.* No. 60, 67, 68.

Is a perſonal accompt, the difference of whoſe ſides is the debt due to, or by the partner, and is cloſed with balance.

NOTE. If the deſign of balancing the company accompts be, not in order to know the ſtate of the company's affairs, but only that the old ledger may be finiſhed, and the accompts carried to new books; the accomptant in this caſe may either balance them, as above directed; or he may, if he pleaſes, cloſe all of them by a double balance, which is the eaſieſt and ſhorteſt way, and will have the ſame effect in the iſſue.

SECT. 3d. *What the balances of the accompts kept by a truſtee in ſeparate books are.*

I. *Goods in company, and voyage in company.*

Have the ſame things upon the Dr. and Cr. ſides, as when kept in books along with other buſineſs; but are cloſed with profit and loſs in company for the gain or loſs; and with partner's accompt in company for their reſpective ſhares of goods remaining unſold, or at ſea,

II. *Caſh in company.*

Contains upon the Dr. ſide the ſums of money given in by partners, and received from dealers for goods ſold. The Cr. ſide contains the ſums laid out. So that the difference of its ſides is the money on hand, and is cloſed with balance in company.

III. *Partner his accompt in company.*

Contains the ſame things upon its Dr. and Cr. ſides reſpectively, as when kept in books along with other buſineſs; and after the accompts of goods and voyages are balanced, will always cloſe of itſelf.

IV. *Partner his accompt proper.*

This, and all perſonal accompts, as they contain the ſame things upon their Dr. and Cr. ſides as their parallels in proper trade, ſo they are all cloſed with balance in company.

V.

V. *Profit and loſs in company.*

The difference of its ſides is the gain or loſs made upon company trade, and muſt be charged Dr. to the truſtee his accompt proper for his commiſſion: after which it is cloſed (if no ſtock accompt is kept) by being made Dr. to, or Cr. by ſundries; viz. each partner his accompt in company for the reſpective ſhares of gain or loſs. But if you keep a ſtock accompt in company, then this accompt is cloſed with it, and the ſtock accompt is again cloſed with the partner's accompts in company.

VI. *Balance in company.*

Contains upon the Dr. ſide the company's ready money in the truſtee's hand, with the debts due to the company, whether by partners, or dealers. The Cr. ſide contains the debts due by the company, and that whether to partners or dealers; and if the books have been rightly kept, and duly balanced, the two ſides of this accompt will always equal one another to a farthing.

NOTE. The numbers annexed to the above accompts refer to thoſe with the like numbers in the ledger.

How the balances are collected, the ledger cloſed, and a new inventory formed.

WHEN you deſign to balance your ledger in order to begin a new ſet of books, proceed in the manner following. Take two ſheets or folios of looſe paper, rule them like the ledger, and write on the heads of them the title of the two following accompts, viz. on the head of the one, profit and loſs Dr. contra Cr.; on the other, balance Dr. contra Cr. Then beginning with the accompt of caſh, go over every accompt in the ledger, omitting only the accompts of profit and loſs and ſtock, which muſt be left open to the laſt, and adding up their Dr. and Cr. ſides, carry the articles of

gain or loſs found on any of them to the profit and loſs ſheet, and the articles of debts or goods remaining to the balance ſheet, without touching the accompts themſelves; that is, after adding up the Dr. and Cr. ſides of the caſh accompt, ſubtract the one ſum from the other, and on the balance ſheet, make balance Dr. to caſh, for their difference, being the ready money in your hands. Again, in an accompt of goods that are all ſold, after adding up the Dr. and Cr. ſides, ſubtract the one from the other, and on the other ſheet make profit and loſs Dr. to, or Cr. by the ſaid accompt of goods for the difference of its ſides. And in this manner proceed with every accompt in the ledger according to their nature.

Having advanced thus far, your next ſtep is to add up the Dr. ſides of the profit and loſs ſheet, and the profit and loſs accompt in the ledger into one ſum, and their Cr. ſides into another, and on the ſaid ſheet make profit and loſs Dr. to, or Cr. by ſtock for their difference; which difference being carried to the ſtock accompt, add up its Dr. and Cr. ſides, and carry their difference to the balance ſheet. Which being done, the total ſums of the Dr. and Cr. ſides of the balance ſheet will be equal to a farthing, if the books be right, and the balancing work be truly performed. But if after the balance of ſtock accompt is brought to balance accompt, the ſides happen to be ſtill unequal, there has unqueſtionably ſome error been committed, which you muſt find out by a careful review of the balancing work: for here the error muſt lie, ſince the books are ſuppoſed to have been examined and found right, or made ſo, before the balancing was begun.—On the other hand, if the ſides of balance accompt be equal, all may be preſumed right.

Having brought the two ſides of the balance accompt to an equality, which is the teſt of every thing being right, proceed to cloſe the ledger accompts thus. Firſt,

to

to the profit and loſs accompt transfer the articles on the profit and loſs ſheet. Next at the end of the ledger erect an accompt of balance, into which tranſcribe the balance ſheet. After which return to the beginning of the ledger, and giving caſh accompt credit by balance for your ready money, draw a line croſs the money columns on each ſide at the foot of the accompt, below which ſet down the total ſums, which will be now equal. Proceed in like manner with all the follow accompts, transferring to each the reſpective articles that belong to them from the two ſheets of looſe paper, inſerting the referring figures in the folio column, and writing the total ſums on the foot of the accompt; by which means all the accompts in the ledger will come to be balanced and cloſed, that is evened and finiſhed.

The ledger being now cloſed, the next thing to be done, is to begin a new ſet of books; in order to which a new inventory muſt be fetched from your old books as the foundation of your future trade in the new. Now it is plain, that the ſeveral articles on the Dr. ſide of the balance accompt being the particular items of your effects and debts due to you, make up the firſt part of the inventory; aud the ſeveral articles on the Cr. ſide, except the laſt, being the debts due by you to others, make up the ſecond part of it; and accordingly in your new books the ſeveral particulars on the Dr. ſide muſt all of them be made Drs. to ſtock, and ſtock Dr. to the ſeveral particulars on the Cr. ſide, thus,

Stock Dr.	Contra Cr.
To Jacob Ruſſel	By caſh
To H. V. B.	By Indian chints.
&c.	&c.

THE

WASTE BOOK.

LAUS DEO, *in* LONDON,

January 1ſt, 1773.

An Inventory of the money, goods, and debts, belonging to me A. B. as alſo of the debts due by me to others, viz.				l.	s.	d.
I have in ready money	12000	00	00			
Alſo 2000 yds. fine linen, at 2s. 6d. per yd.....	250	00	00			
---15 pieces Indian chintz, at £ 24. 10. per piece....	367	10	00			
—¼ of the ſhip Britannia, freighted by Mr Steel and Co, for a voyage to Barbadoes, with repairs coſt.	348	10	00			
John Harris owes me per note on demand.....	45	00	00			
Thomas Freeman owes me per bill, due 2d. Feb. next	96	00	00			
George Evans owes me per bond, dated the 11th Nov. laſt, and payable March next, with intereſt at 5 per cent.....	300	00	00			
				13407	00	00

		l.	*s.*	*d.*
	I owe as follows.			
l	To Joſeph Martin on demand..... 36 00 00			
l	To Sir Iſaac Criſp, due 1ſt. June next.....120 00 00			
		156	00	00
	The inventory conſiſts of two parts as above, and accordingly is journalized at twice, viz.			
	1ſt. Sundries Drs. to ſtock. The ſeveral Drs. are caſh for the merchants ready money; goods on hand for their reſpective values; perſons for the debts due to him.			
	2d. Stock Dr. to ſundries. The ſeveral Crs. are the perſons to whom the merchant owes.			
	NOTE. Stock is a fictitious term uſed inſtead of the merchant's name.			
	6*th*.			
l	Bought for ready money 40 pieces of cambrics at £2 16 per piece.....	112	00	00
	When goods are bought for ready money, enter goods bought Dr. to caſh.			
	10*th*.			
l	Bought of John Vernon 100 pieces duroys at 26s. per piece, to pay at 2 months.....	130	00	00
	When goods are bought on time, enter goods bought Dr. to the ſeller.			

Paid

LONDON, *January* 15*th*, 1773.

					l.	s.	d.
1	Paid Joſeph Martin in full.....				36	00	00
	When you pay for goods formerly bought, or pay an accepted bill or note, or any other debt, enter the receiver Dr. to caſh for the ſum paid, mentioning whether in full or in part.						
	Bought of Jacob Ruſſel 26 pieces druggets, at £7 10 per piece.						
1	Paid half down.....	97	10	00			
	Reſt due on demand.....	97	10	00			
					195	00	00
	When goods are bought part for money, part on time, enter goods bought Dr. to ſundries, viz. To caſh paid in part, To ſeller for the reſt.						
	——— 21*ſt*. ———						
W B No. 1. a	Sent as an adventure to Jamaica in the ſhip Hopewell, captain Gordon maſter, conſigned to William Boyd, the following goods, marked and numbered as per margin, viz.						
	70 pieces of my own duroys,						
1	at 26s per piece.....	91	00	00			
	6 pieces of holland, preſently bought of Jacob Green at £18 per piece,						
	to pay at 2 months.....	108	00	00			
	Paid charges till on board..	14	11	4			
	Paid alſo premium to Simon Smith and company, for enſuring £200.....	10	00	00			
					223	11	4

		l.	*s.*	*d.*
	If you ſhip off a cargo made up partly of goods taken from your own warehouſe, partly of goods bought on time, enter voyage Dr. to ſundries, viz. to goods your own for their value, To ſeller or ſellers for value of the goods bought, To caſh or charges of merchandize for all charges.			
	——— 30*th*. ———			
1	Paid Jacob Ruſſel in full for Druggets See January 15th.	97	10	00
	——— *February* 2*d*. ———			
	Bought of Edward Harley 1000 yds. broad cloth, at 13s 6d per yd.			
1	Paid him part in money...330 00 00			
	Given him a bill on John Harris for..... 45 00 00			
	Reſt due at 3 months.....300 00 00			
		675	00	00
	When goods are bought part for money, part by bill, and part on time, enter goods bought Dr. to ſundries, viz. To caſh for the ſum paid, To accepter for the value of the bill, To ſeller for the reſt.			
	——— 5*th*. ———			
1	Received of Thomas Freeman in full	96	00	00
	When you receive money as payment of goods formerly ſold, or in payment of an accepted bill or note, or any other debt, where neither diſcount nor intereſt is allowed, enter caſh Dr. to the payer for the ſum received, mentioning whether in full or in part.			

LONDON, *February* 16*th*, 1773.

		l.	*s.*	*d.*
1	Bought for preſent money the goods following, viz.			
	90 pieces kerſeys at £6 per piece.....540 00 00			
	120 pieces fuſtians at £1 17 6 per piece.....225 00 00			
		765	00	00
	When two or more kinds of goods are bought from one perſon at the ſame time for ready money, there will be two or more Drs. viz. the ſeveral kinds of goods bought, each for their value, ſo that the entrance will be ſundries Drs. to caſh.			
	——— 25*th*. ———			
1	Sold 10 pieces druggets at £8 3 per piece for ready money.....	81	10	00
	When goods are ſold for ready money, enter caſh Dr. to goods ſold.			
	——— *March* 1*ſt*. ———			
1	Sold George Young 400 yards broad cloth, at 14s per yard, to pay at 1 month.....	280	00	00
	When goods are ſold on time, enter buyer Dr. to goods ſold.			
	——— 4*th*. ———			
1	Sold John Keil my 90 pieces kerſeys, at £6 7 per piece.			
	Received in part.....300 00 00			
	Reſt due at 20 days.....271 10 00			
		571	10	00

		l.	*s.*	*d.*
	When goods are ſold part for ready money, part on time, enter ſundries Drs. to goods ſold, viz. caſh received in part, buyer for the reſt.			
	——— 10*th*. ———			
1	Paid John Vernon in full for duroys..	130	00	00
	See January 15th.			
1	Lent Jacob Spencer on bond for 6 months, at 5 per cent.....	1000	00	00
	When you lend, or give out money at intereſt, enter the borrower Dr. to caſh for the principal, mentioning the rate of intereſt, and time of payment.			
	——— 17*th*. ———			
1	Sold Jacob Preſton 200 yards broad cloth at 14s 2d per yd. for payment whereof he has given me a bill on Henry Sidney, payable at ſight, the ſum is.....	141	13	04
	To prevent the labour of opening an accompt in the ledger for every perſon you may have a bill upon, or who may have one on you, erect two general accompts, one by the title of Bills Receivable, and the other Bills Payable, and charge the former Dr. for all the bills accepted and payable to you, and give it credit as you receive payment. Make the latter Cr. for all the bills you accept, and charge it Dr. as you pay.			

LONDON, *March* 22*d*, 1773.

		l.	*s.*	*d.*
1	Sold Richard Stone 400 yards broad cloth at 14s 3½d. per yd. for which he has paid me as follows, viz.			
	Given me 26 Moydores at 27s per piece.....35 02 00			
	Given me in Britiſh coin..150 14 08			
	And for the reſt an aſſignment on George Digby..100 00 00			
		285	16	8
	If you have frequent occaſion to deal in outlandiſh money, or pieces not current, erect an accompt under the title of Foreign Coin, or particularly Spaniſh Coin, &c. and charge it Dr. for what pieces you receive, and give it credit, as you pay them off. Now as in this caſe the goods are ſold for part outlandiſh money, part Britiſh money, and part bills, enter ſundries Drs. to goods ſold, viz.			
	Foreign coin for the ſum received in outlandiſh money.....			
	Caſh for the ſum received in Britiſh money.....			
	Bills receivable for value of the bill			
	——— 23*d*. ———			
1	Paid Jacob Green in full for Holland as follows, viz.			
	Given him my 26 moydores at 26s 6d per piece.....34 09 00			
	And the reſt in Britiſh coin..73 11 00			
		108	00	00

LONDON, *March* 23*d*, 1773.

		l.	*s.*	*d.*
	When you pay for goods formerly bought, if the payment be made in part outlandiſh money, part Britiſh money, enter the receiver Dr. to ſundries, viz. To foreign coin for the ſum paid in outlandiſh money. To caſh for the ſum paid in Britiſh money.			
1	Received of Henry Sidney in full of Jacob Preſton's bill.....	141	13	4
	As when Henry Sidney accepted Jacob Preſton's bill, you did not charge him, but the general accompt bills receivable Dr. it is plain, now that you receive payment, you muſt enter caſh Dr. not to Henry Sidney, but to bills receivable.			
	——————*April* 1*ſt.*——————			
1	Received of John Keil in full for Kerſeys the ſum of.....270 00 00			
	Abated him on account he complains two of the pieces proved not ſo good as the reſt..... 1 10 00			
		271	10	0
	When in receiving payment for goods formerly ſold, you allow diſcount, or abatement; if the accompt of ſaid goods be open, enter ſundries Dr. to the buyer, viz. caſh for the ſum received, goods for the ſum diſcounted or abated.			

LONDON, *April* 6, 1773.

		l.	*s.*	*d.*
1	Received of George Young in full for broad cloth.....	280	00	0
	See January 5th.			
	10*th*.			
1	Bartered 2 pieces Indian chints, at £25 per piece, for 40 pieces Lockrams of the ſame value, viz. at 25s. per piece	50	00	0
	When one commodity is received for one delivered, enter wares received Dr. to wares delivered.			
	16*th*.			
1	Bartered 1000 yards linen at 2s. 8d. per yard for the following goods of the ſame value, viz.			
	1 cwt. cochineal, valued at 108 16 0			
	64 lb. cinnamon, at 7s 8d per lb..... 24 10 8			
		133	06	8
	When two or more ſorts of wares are received for one delivered, enter ſundries (viz. the ſeveral wares received each for their value) Drs. to wares delivered.			
	22*d*.			
1	Bartered 6 pieces Indian chints at £24 15 per piece, for 8 bales muſlin, at £12 16 per bale.....102 8 0			
	The balance I have received in money..... 46 2 0			
		8	1	10 0

		l.	*s.*	*d.*
	When wares in barter are delivered for part wares, part money, enter ſundries (viz. wares received for their value, caſh, for the ſum received) Drs. to wares delivered.			
	——— 30*th.* ———			
1	Bartered with George Dennis 1000 yards linen, at 2s 9d per yd.....137 10 0			
	And 2 pieces Indian Chints, at £25 per piece..... 50 00 0			
		187	10	0
	For 17 bags cotton, containing 42 cwt. 2 qrs. neat, at £3 15 per cwt.....159 07 6			
	And 12lb. cloves, at 9s 1d per lb..... 5 09 0			
		164	16	6
	When ſeveral wares are bartered with A. B. for ſeveral, make two entrances, and that whether the wares received and delivered be of equal value or not.			
	1ſt. A. B. Dr. to ſundries, viz. to each ſort delivered for their reſpective values.			
	2d. Sundries (viz. each ſort received for their reſpective values) Drs to A. B.			
	——— *May* 3*d.* ———			
1	Paid Edward Harley in full for broad cloth.....	300	00	0

See January 15th.

Sent

		l.	*s.*	*d.*
1	Sent Nathaniel Napier in the country 16 pieces druggets, desiring him to take them at £7 15 per piece; if not, to return them at my charges..	124	00	0

If you send goods to A. B. and leave it to his choice, whether to keep or return them, erect an accompt under the title of Suspence Accompt, and charge it Dr. to the goods sent off. If the goods be returned, reverse the former entrance. If he keep them, charge A. B. Dr. to Suspence Accompt for the value of the goods sent him.

——— 13*th*. ———

1	Paid Simon Smart as a penalty for refusing a bargain of Norwich stuffs...	2	02	0

If you buy goods to be received some time afterwards; in bargains of this nature there is commonly a penalty agreed on to be paid each to other in case of non-performance: erect therefore in the ledger an accompt under the title of Refusal of Bargains, which is to be made Dr. for all the penalties of this nature you pay, and given credit for all you receive.

——— *May* 18*th*. ———

J. J No. 1. 2.	Shipped on board the Swan, Robert Scott master, by order and for account of John Jessop, merchant in Genoa, the following goods marked and numbered as per margin.			

8 tons

LONDON, *May* 18*th*, 1773.

					l.	*s.*	*d.*
1	8 ton lead bought of George Dennis, at £ 13 10 per ton to pay at 1 month.....		108	00 0			
	7536 lb. of tanned leather preſently bought for ready money, at 7d per lb.....		219	16 0			
	Paid cuſtom and other charges		10	19 0			
	Due to George Aiton for packing.....		1	05 0			
	My commiſſion at 2½ per cent.....		8	10 0			
	Paid Simon Smith and company for enſuring £ 350 on the whole.....		10	10 0			
	My commiſſion on ditto at ½ per cent.....		1	15 0			
					360	15	0

When you buy up goods and ſhip them off for your employer, if the goods are bought part for ready money, and part on time, enter A. B. his accompt current Dr. to ſundries, viz. To ſeller for prime coſt of the goods bought on time, To caſh for the goods bought for ready money and charges paid, To profit and loſs for your commiſſion; and if the charges on ſhipping are not preſently paid, To the perſon to whom they are due.

NOTE. The entrance is the ſame, whether the goods ſhipped off be conſigned to your employer himſelf, or by his order to any other perſon.

Paid

		l.	*s.*	*d.*
1	Paid George Aiton in full for packing John Jeſſop's leather.....	1	05	0
	In the accompt above it was obſerved, that if the charges on ſhipping off goods for your employer, were not preſently paid, his accompt current would be Dr. to the perſon to whom they were due. Now as you have paid, you muſt enter the receiver Dr. to caſh.			
	——— 31*ſt*. ———			
1	Drawn my bill on John Jeſſop in Genoa for 960 dollars payable to George Stappleton or order for value here received at 50d per dollar.....	200	00	0
	When you draw upon your employer, enter caſh, if you receive preſent money for the bill; or if not, the remitter Dr. to A. B. his accompt current for value of the bill.			
	——— *June* 3*d*.———			
1	Dr George Friend is deceaſed, and has left me a legacy payable by his executor John Vernon, the ſum is....	200	00	0
	It commonly happens, that legacies are not paid preſently, and in this caſe you muſt charge the executor A. B. Dr. to profit and loſs, till you receive payment, and then diſcharge him by caſh or the thing received.			
	——— 8*th*. ———			
1	Paid Sir Iſaac Criſp in part.....	80	00	0

See January 15th

Na-

		l.	*s.*	*d.*
1	Nathaniel Napier writes me, that he deſigns to keep the 16 pieces druggets, ſent him the 7th May laſt, and promiſes payment, viz. the one half againſt the 1ſt. Auguſt next, and the other half at Martinmaſs, the whole being.....	124	00	0
	When you ſent the goods, you left it in the choice of Nat. Napier whether to keep them or not, and therefore erected an accompt under the title of Suſpence Accompt, and charged it Dr. to the goods ſent off: now that he keeps them, you muſt make him Dr. to Suſpence Accompt for the value of the goods ſent.			
	18th.			
	Received advice from William Boyd in Jamaica, that he hath received and ſold my adventure, the neat proceeds, as per accompt of ſales, amounting to £304 7 Engliſh. In return for which he hath put on board the ſame ſhip the following goods, deſiring me to draw for the reſt, viz.			
1	6 barrels indigo qt. 126 lb. per barrel, at 2s 2d per lb. 81 18 0			
	5 hhds pymento qt. in all 1535 lb. at 6d per lb..... 38 07 6			
	5 hhds ſugar qt. 6 cwt. at 19s. per cwt..... 59 17 0			
	Charges as per his invoice.. 15 04 11			
	Balance in his hands.....108 19 7			
		304	07	0

		l.	*s.*	*d.*
	If you receive advice from your factor, that he hath not only received your goods, and ſold them, but has in return ſhipped a cargo, and now at ſea, if he has underſhipped the neat proceeds, enter ſundries (viz. voyage inward for its value, and A. B. my accompt current for the reſt) Drs. to voyage outward.			
	22*d*.			
1	Settled accompts with George Dennis and paid him in full.....	85	06	6
	See January 15th.			
	29*th*.			
1	Paid Sir Iſaac Criſp in full.....	40	00	0
	See January 15th.			
	July 2*d*.			
1	Paid ſhop-rent for half a year, viz. from January 1ſt. to July 1ſt.....	12	00	0
	When you pay charges that relate to trade in general, ſuch as warehouſe-rent, ſhop-rent, ſhopkeeper's wages, poſtage of letters, &c. enter charges of merchandize Dr. to caſh.			
	5*th*.			
1	Paid my ſhop-keeper his bill of poſtage, and other petty charges.....	2	12	8
	See July 2d.			
	9*th*.			
1	Ship Hopewell is arrived ſafe with my goods from Jamaica; freight, duty and other charges paid here amounted to.....	97	12	0

When

		l.	*s.*	*d.*
	When the ſhip and cargo arrive, firſt charge the voyage Dr. to caſh for charges paid here, and then diſcharge the voyage by the goods.			
	But if you diſpoſe of all or any part of the cargo on the key, viz. before the voyage be diſcharged in your books, enter the buyer, or caſh, or thing received Dr. to the voyage.			
	Sold John Dyer my 6 barrels indigo upon the key, at 4s 3d per lb.			
1	Received in part.....80 13 0			
	Reſt due at 6 months.....80 00 0			
		160	13	0

See the above directions.

10th.

	Brought into my warehouſe			
1	My 5 hhds pymento qt. 1535 lb. valued at 6d per lb.....38 07 6			
	Alſo my 5 hhds. ſugar qt. 63 cwt. at 19s per cwt.....59 17 0			
		98	04	6
	As the above goods were not diſpoſed of on the key, but are brought into your warehouſe, you muſt therefore make them Dr. to the voyage (each for their reſpective value) according to the directions of July 9th.			

July 15th.

1	Drawn my bill on William Boyd in Jamaica, payable to Edward Dupper or order, for value due by Ditto Dupper at 10 days.....	108	19	7

If

		l.	s.	d.
	If you draw upon your factor, and give the remitter a day for payment: or if you owe the remitter, and give him the bill as payment, enter the remitter Dr. to A. B. my accompt current for the value of the bill.			
	22*d*.			
J. P No. 1. 2. 3.	Shipped on board the Dolphin consigned to John Perkins, merchant in Hamburgh, to sell for my account, the goods following, marked and numbered as per margin, viz.			
	My 5 hhds sugar valued at 59 17 0			
1	18 pieces calicoes bought of Jacob Russel at £ 2 15 per piece to pay at 6 months 49 10 0			
	8 fother lead presently bought for ready money, at £ 12 18 per fother 103 04 0			
	Paid custom and other charges 14 06 8			
		226	17	8
	When you ship off a cargo to a factor made up of goods part your own, the rest bought part for ready money, part on time, enter voyage Dr. to sundries, viz. To goods your own for their value. To seller or sellers for value of the goods bought on time. To cash for value of the goods bought for ready money and all charges.			

LONDON, *July* 30*th*, 1773.

		l.	*s.*	*d.*
1	Received of Edward Dupper in full for my bill on William Boyd.....	108	19	7
	See February 5th.			
	——— *Auguſt* 3*d.* ———			
1	Received of Nathaniel Napier in part for druggets.....	62	00	0
	See February 5th.			
	——— 6*th.* ———			
1	Lent Edward Harley upon bond for 3 months, at 5 per cent.....	400	00	0
	See March 10th.			
	——— 10*th.* ———			
	Received from on board the Griffin, John Temple, maſter, the following goods, to ſell for account of Herman Van Beek, merchant in Amſterdam, viz. 18 cwt. flax, and 14 butts madder, each butt containing 12 cwt.			
1	Paid cuſtom, freight, wharfage, porterage, &c.....	14	12	6
	When you turn factor, and have goods conſigned to you by your employer; upon receiving the goods enter A. B. his accompts of goods Dr. to caſh or charges of merchandize for cuſtom or other charges you pay.			
	NOTE. If there be but one kind of goods, name it, as A. B. his accompt of ſugar, &c.			
	——— 17*th.* ———			
1	Sold Herman Van Beeks 14 butts madder, at £2 10 per cwt. for ready money.....	420	00	0

When

		l.	s.	d.
	When you ſell all or any part of your employer's goods, for ready money, enter caſh Dr. to A. B. his accompt of goods for the ſum received.			
	——— *Auguſt 23d.* ———			
1	Sold to Thomas Freeman for account of Herman Van Beek 18 cwt. flax, at £3 per cwt. to pay at 6 months....	54	00	0
	When you ſell all or any part of your employer's goods on time, charge the buyer Dr. to A. B. his accompt of goods for the ſum due.			
1	Paid ſtorage, brokerage, and other charges on Herman Van Beek's goods..	1	07	6
1	My commiſſion on £490 at 2½ per cent. comes to.....	12	05	0
	When all your employer's goods are diſpoſed of, balance his accompt of goods; that is, charge A. B. his accompt of goods Dr. to ſundries, viz. to caſh for any charges paid by you not yet booked, or to the perſon or perſons to whom they are due, if not yet paid; and to profit and loſs for your commiſſion; and to A. B. his accompt on time for the outſtanding debts, if any; and to A. B. his accompt current for the employer's ready money in your hands.			

LONDON, *Auguſt* 30*th*, 1773.

HVB No.		*l.*	*s.*	*d.*
1. 2.	By order of Herman Van Beek I have ſhipped on board the Weazle Sloop, Thomas Dyke, maſter, bound for Amſterdam, the goods following marked and numbered, as per margin viz.			
1	My 5 hhds. of pymento qt. 1535 lb. which I value at 10d. per lb.....63	19	2	
	12 hhds. of tobacco preſently bought for ready money, qt. 60 cwt. at 2½d per lb.....62	10	0	
	Paid cuſtom and other charges	7	18	2
	Due to James Wright for cooperage.....	0	12	8
	My commiſſion on the whole at 2½ per cent.....	3	07	6
		138	07	6

When you take goods of your own, and buy up goods for ready money, and ſhip them off for your employer, enter A. B. his accompt current Dr. to ſundries, viz. to goods ſent off for their value; to caſh for prime coſt of goods bought, and charges paid, and to profit and loſs for your commiſſion: and if the charges of ſhipping be not preſently paid, to the perſons to whom they are due.

Paid

LONDON, *Auguſt* 31*ſt*, 1773.

		l.	*s.*	*d.*
1	Paid James Wright in full for cooperage.....00 12 0 The abatement allowed by him is.....00 00 8			
		00	12	8
	When you pay off the perſons employed in ſhipping the goods, ſuch as packers, preſſers, coopers, &c. and they allow abatement, this being your employer's profit, not your own, charge the receiver Dr. to ſundries, viz. to caſh for the ſum paid, and to A. B. his accompt current for the ſum abated.			
	——— *September* 1*ſt*. ———			
1	Our ſhip the Britannia is arrived from Barbadoes, and Mr Steel has paid the owners in full for freight, my $\frac{1}{4}$ part; which I have received, is.....	72	10	0
	When you receive money as the price of a ſhip, houſe, or eſtate preſently ſold; or as the freight or rent of them, ſuppoſing the hiring out of the ſhip, or ſelling of the houſe, &c. not to be booked, enter caſh Dr. to ſuch ſhip, houſe, or eſtate.			
	——— 3*d*. ———			
1	Accepted Herman Van Beek's bill on me, payable to William Sabin at 6 days ſight; the ſum is.....	200	00	0

		l.	*s.*	*d.*
	When your employer draws a bill on you payable at 1 or 2 uſance, &c. enter A. B. his accompt current Dr. to bills payable for value of the bill.			
	8*th*.			
l	Remitted Herman Van Beek a bill of 584 guilders drawn by Joſeph Buchan on Ralph Roger merchant in Amſterdam, value paid here, exchange at 36s 6d is.....	53	6	8
	When you remit a bill to your employer, for which you pay ready money, enter A. B. his accompt current Dr. to caſh for value of the bill.			
	10*th*.			
l	Paid William Sabin in full for Herman Van Beek's bill.....	200	00	0
	When you pay the bill which your employer had drawn on you, payable at 1 or 2 uſance, enter bills payable Dr. to caſh.			
l	Received of Jacob Spencer 6 months intereſt of £1000 lent him, the principal being continued in his hands for another half year, the ſum received is	25	00	0
	When you receive money as the intereſt of a ſum formerly lent, the principal being continued, enter caſh Dr. to profit and loſs, or to intereſt accompt for the ſum received.			

Re-

LONDON, *September* 22*d*, 1773.

		l.	*s.*	*d.*
	Received advice from John Perkins of Hamburgh, that he hath received and			
1	diſpoſed of my goods, the neat proceeds as per accompt of ſales amounting to £405 5 1½ Flemiſh exchange at 34s 5d makes ſterling.....	235	10	0
	If you receive advice from your factor that he has received the goods, and ſold them for ready money, enter A. B. my accompt current Dr. to voyage for the neat proceeds, that is, the ſum due to you, after the factor's commiſſion and all charges are deducted.			
	——— 28*th.* ———			
	Received from the commiſſioners of the			
1	cuſtoms the drawback on my 5 hhds ſugar exported to Hamburgh.....	8	5	4½
	As in ſhipping off goods to a factor voyage is to be debited for all charges, or whatever augments the coſt; ſo it muſt be credited by whatever leſſens the ſame, ſuch as drawbacks on re-exported goods. So that in this caſe you muſt enter caſh Dr. to voyage for the ſaid drawbacks.			
	——— 30*th.* ———			
	John Perkins hath remitted to me in			
1	full, exchange at 34s in bills on the following perſons, viz.			
	One on John Alſton for.... 80 0 0			
	One on Jacob Finch for....120 0 0			
	One on Stephen Morden for 38 7 8½			
		238	07	8½

		l.	*s.*	*d.*
	If your factor remit you a bill, payable at 1, or 2 uſance, or any other time after date or ſight; upon getting the bill accepted, enter bills receivable Dr. to A. B. my accompt current for value of the bill.			
	——— *October* 4*th*. ———			
1	Edward Hopkins and myſelf have agreed to go equal halves in 10 hhds of tobacco, he to be manager; my half ſhare which I have paid him down, comes to.....	60	00	0
	If you give in juſt your own part of ſtock to the truſtee, and that either in money or in goods preſently bought for ready money; or in goods preſently bought on time; or in goods already entered in your books, enter A. B. my accompt in company Dr.			
	To Caſh, if you give in money, or pay for goods.			
	To Seller, if you buy goods on time.			
	To Goods proper, if the goods were your own.			
	——— 9*th*. ———			
	Edward Hopkins having diſpoſed of our tobacco has paid me my proportion of neat proceeds, as follows, viz.			
	Paid me in money.....27 7 4			
1	Given me a bill on Richard Addiſon for the reſt.....45 0 0			
		72	07	04

When

		l.	*s.*	*d.*
	When you have advice of ſales, and at the ſame time receive your ſhare of neat proceeds, which may be either in money, bills, or goods, enter caſh, bills receivable or goods received Dr. to A. B. my accompt in company, for value received. But if you receive part money, part bills, enter ſundries, viz. caſh and bills receivable Drs. to A. B. my accompt in company.			
1	Delivered to Edward Hopkins 40 pieces cambrics to ſell for our account, each ½ valued at £ 3 per piece.....	120	00	0
	If you find both your own part, and the truſtees, enter ſundries (viz. A. B. my accompt in company for your own part, and A. B. my accompt proper for his part Drs.			
	To Caſh, if you give in money, or pay for goods,			
	To Seller, if you buy the goods on time.			
	To Goods proper, if you give in goods your own.			
	11*th*.			
1	Received of Edward Hopkins in full for his half ſhare of 40 pieces cambrics.....	60	00	0
	When the truſtee pays you for his part, enter caſh Dr. to A. B. my accompt proper.			

Ed-

LONDON, *October 20th*, 1773.

		l.	*s.*	*d.*
1	Edward Hopkins has ſold our cambrics for preſent money, and paid me my part of neat proceeds, as follows, viz.			
	Given me 72 lb. of cloves, at 9s. per lb.....32 08 0			
	The reſt in money.....30 00 0			
		62	08	0
	If you have advice of ſales, and at the ſame time receive your ſhare of neat proceeds in part money, part goods, enter ſundries, (viz. caſh and goods received) Drs. to A. B. my accompt in company.			
	——— 21*ſt.* ———			
1	Bought of James Ward 90 pieces ſtuffs at £2 8, to pay at 3 months.....	216	00	0
	See January 10th.			
	——— 22*d.* ———			
1	Paid loſs of a wager on a horſe race...	2	02	0
	When you pay upon loſing a wager; or when you loſe upon exchange, that is, put off a piece of coin for leſs than it coſt you; or when you give away money in charity, or any other way not yet mentioned, for which nothing comes in, enter profit and loſs Dr. to caſh.			
1	Bought in company with George Kent, each half the ſhip Phœnix, for which we have paid down our reſpective ſhares to the owners, amounting to	640	00	0

If

		l.	*s.*	*d.*
	If the partners give in each his own part in money, with which you buy goods; or, which is the ſame thing, if upon buying the goods, each partner inſtantly pay down his part of the price, enter Goods in company Dr. to ſundries, viz. To caſh for your ſhare. To each partner his accompt in company for value of their ſhares.			
	——— 25*th*. ———			
l	The carpenter has brought in his bill of repairs on the Phœnix, which I have paid.....	16	10	0
	If you or partner pay charges for goods brought into company, as carriage, inſurance, &c. this augments the coſt, and muſt be entered as the coſt, viz. 1ſt. Goods in company Dr. to caſh, if paid by you. To partner his accompt proper, if paid by him. 2d. Each partner his accompt proper Dr. to ditto his accompt in company, for his ſhare of the ſaid charges.			
l	Mr Jones and company have freighted the Phœnix for tear and wear of a voyage to Cadiz, at £ 22 per month, and have thereupon advanced one month's freight, which I have received.....	22	00	0

If

When

LONDON, *October 25th*, 1773.

		l.	s.	d.
	When you receive freight for a ſhip in company, a double entry is neceſſary, viz.			
	1ſt. Caſh Dr. to the ſhip in company for value of the freight.			
	2d. Each partner his accompt in company Dr. to ditto his accompt proper for his ſhare of the freight.			
	The Royal Exchange inſurance office			
1	has inſured to us £600 on the Phœnix outward and inward at 3 per cent. the premium which I have paid comes to.....	18	00	0
	See the directions in the preceding page, in the caſe of Repairs.			
	26*th*.			
	Bought of Richard Owen for accompt of George Kent and myſelf in company, each ½			
	4 pipes of ſherry at £26....104 00 0			
1	5 pipes of ditto at £26 10..132 10 0			
		236	10	0
	Due on demand.			
	When goods are brought into company, and bought either from you the truſtee, or from a partner, or from a neutral perſon, on time, enter twice, viz.			

LONDON, *October 26th*, 1773.

		l.	s.	d.
	1ſt. Goods in company Dr. To Goods Proper, it bought of yourſelf..... To Partner's Accompt Proper, if of a partner..... To Caſh, or the Seller, if of a neutral perſon..... } For value of the goods bought.			
	2d. Charge each partner his accompt proper Dr. to ditto his accompt in company for his part of the purchaſe.			
	27th.			
1	Adjuſted accompts with George Kent, and received his half ſhare of my diſburſements on the Phœnix..... 6 5 0			
	Received alſo his half ſhare of the price of 9 pipes of ſherry 118 5 0			
		124	10	0
	If you the truſtee receive payment of partner in money, charge caſh Dr. to partner his accompt proper for the ſum received.			
1	Paid Richard Owen in full for ſherry.	236	10	0
	When you pay a neutral perſon for goods bought on time, charge the perſon Dr. to caſh, and there is no ſecond entrance.			
	But if diſcount or abatement had been allowed, then you muſt have entered twice, viz.			

LONDON, *October 27th*, 1773.

		l.	s.	d.
	1ſt. Seller Dr. to ſundries, viz. To caſh for the ſum paid, and To goods in company for the ſum diſcounted or abated. 2d. Each partner's accompt in company Dr. to ditto his accompt proper for his ſhare of the ſum diſcounted or abated.			
	29th.			
1	Sold Edward Turner our five beſt pipes ſherry at £29 Received in part..... 120 0 0 Reſt due on demand..... 25 0 0	145	00	0
	If goods in company are ſold, which is either to you the truſtee, or to a partner, or to a neutral perſon; enter twice, viz. 1ſt. Goods Proper, if ſold to yourſelf..... Partner's accompt proper, if to him on time..... Caſh or buyer, if to a neutral perſon..... } Dr. To goods in company for their value in the ſale. 2d. Each partner's accompt in company Dr. to ditto his accompt proper for his ſhare of the ſale.			
	November 1ſt.			
1	Sold our other 4 pipes ſherry for ready money at £27 12.....	110	08	0

See October 29th.

Re-

LONDON, *November 1ſt*, 1773.

		l.	*s.*	*d.*
1	Received of Edward Turner in full for our ſherry.....	25	00	0
	When you receive payment for goods in company formerly ſold to a neutral perſon, charge caſh Dr. to the buyer, and there is no ſecond entrance.			
	But if diſcount or abatement had been allowed to the buyers, a double entrance would have been neceſſary, viz.			
	1ſt. Sundries (namely caſh for the ſum received, and goods in company for the ſum diſcounted or abated) Drs. to the buyer.			
	2d. Each partner his accompt proper Dr. to ditto his accompt in company for his part of the diſcount or abatement.			
1	Paid carriage, cellar rent, and other charges on our ſherry.....	3	2	0
	See October 25th. in the caſe of repairs.			
1	My commiſſion on the whole at 1½ per cent. amounts to.....	7	08	6
	When goods in company are all ſold, or part ſold, and the reſt withdrawn, ſo that all are diſpoſed of, make a double journal entrance, viz.			
	1ſt. Goods in company Dr. to ſundries, viz.			

		l.	s.	d.
	To caſh or charges of merchandize, for any charges not yet booked, ſuch as cellar rent, &c. and to profit and loſs for your commiſſion, or for intereſt of money advanced by you.			
	2d. Each partner his accompt proper Dr. to ditto his accompt in company for his part of the whole.....			
	4th.			
1	Paid George Kent in full for his half ſhare of neat proceeds on ſherry....	122	08	9
	If you pay partner in money, charge partner his accompt proper Dr. to caſh for the ſum paid.			
	8th.			
1	Received from Edward Harley in full of his bond, dated 6th Auguſt laſt, with 3 months intereſt at £5 per cent.			
	The principal is.....400 00 0			
	The intereſt comes to..... 5 00 0			
		405	00	0
	When you receive both principal and intereſt, enter caſh Dr. to ſundries, viz. To the Borrower, for the principal. To Profit and Loſs or to Intereſt-accompt for the intereſt.			
	11th.			
1	Paid one year's rent of my dwelling houſe, viz. from Mart. 1772 to Mart. 1773.....	40	00	0

LONDON, *November* 11*th*, 1773.

		l.	s.	d.
	When you pay your landlord rent for a dwelling-houſe, ſervants their wages, or make any diſburſements for yourſelf or family; as all expences of this nature ſhould be collected in a ſmall book by themſelves; ſo when you bring them to the journal, enter thus, Houſe Expences Dr. to Caſh for the total.			
	12*th*.			
1	George Evans is broke, and I have compounded his debt of £300 at 12s per pound.			
	The compoſition received is 180 00 0			
	The diſcount is.....120 00 0			
		300	00	0
	When you receive money, as payment of an accepted bill or note, or any other debt, (except for goods formerly ſold) per advance, and upon that account allow diſcount or abatement on any other conſideration, enter			
	Sundries Dr. to the Payer, viz.			
	Caſh, for the ſum received.			
	Profit and Loſs for the ſum diſcounted or abated.			
1	Received of Nathaniel Napier in full for druggets.....	62	00	0

See February 5th.

LONDON, *November 15th*, 1773.

P. J No.		l.	s.	d.
1. 2. 3.	Simon King, John Oker and myſelf reſolving to make an equal joint adventure, we have put into company what goods each of us have proper for the intended voyage without regard to our due proportions, purpoſing to adjuſt that matter with money.			
	Simon King 80 pieces ſerge at £5 10 ..... 440 00 0			
1	John Oker 70 pieces frize at £4 ..... 280 00 0			
	I have put in my 90 pieces ſtuffs, which I value at £2 10 225 00 0			
	I have paid charges till on board 27 10 0			
	I have alſo paid Simon Smith and company for enſuring £900 on our ſaid adventure 22 10 0			
		995	00	0
	Shipped the whole on board the Thiſtle, Captain Bentley maſter, conſigned to Philip Jenkins, merchant in Liſbon, to ſell for our account, being marked and numbered as per margin.			
	If each partner bring in ſuch goods as they have proper for the intended voyage, without regard to their juſt proportions, being reſolved to adjuſt that matter with money, the beſt way is to conſider the goods as bought, and enter accordingly, viz.			

LONDON, *November* 15*th*, 1773.

	l.	*s.*	*d.*
1ſt. Voyage in Company to——Dr. to Sundries, viz.			
To each Partner his Accompt Proper for value of the goods brought in by them.			
To Goods Proper for value of thoſe given in by you.			
To Caſh, for charges, if paid by you.			
To Partner his Accompt Proper, if by him.			
2d. Each Partner his Accompt Proper, Dr. to ditto his Accompt in Company for their reſpective ſhares of the cargo and charges, and not for the value of the goods given in by them.			
——— 17*th*. ———			
Upon adjuſting accompts with Simon King and John Oker, there appears due to the former from John Oker.....51 13 4			
And from me.....56 13 4			
Which we have paid, the total being..	108	06	8
If in adjuſting ſhares in company one partner pay in to another, charge Partner Receiver his Accompt Proper Dr. to Partner Payer his Accompt Proper for the ſum he paid, and if you pay partner in money, charge Partner his Accompt Proper Dr. to Caſh, for the ſum you paid.			

Si-

LONDON, *November* 22*d*, 1773.

		l.	*s.*	*d.*
1	Simon King, John Oker and myſelf reſolving further to trade in company, have bought of George Wood 18 tuns oil of Gallipoly, at £29 10 due on demand.....	531	00	0
	See October 26th.			
	25th.			
	Simon King, John Oker, and myſelf have paid George Wood in full for oil, as follows, viz.			
1	Simon King has given him goods to the value of.....120 00 0			
	John Oker has counted with him for.....200 00 0			
	I have paid him the reſt in money.....211 00 0			
		531	00	0
	If partner or partners and yourſelf make payment to E. F. of a debt due by the company, charge E. F. Dr. to each partner his Accompt Proper for what they pay, and to Cash for what you pay.			
	Simon King has evened our accompts by paying to John			
1	Oker.....23 00 0			
	And to me.....34 00 0			
		57	00	0
	See November 17th.			

Sold

LONDON, *November 30th, 1773.*

		l.	*s.*	*d.*
1	Sold James Fuller one tun of our oil to pay at 14 days.....	30	00	0
	See October 29th.			
	December 2d.			
1	Sold George Young 7 tons of our oil, at £30 10.			
	Received in part.....113 10 0			
	Reſt due at 10 days.....100 00 0			
		213	10	0
	See October 29th.			
	7th.			
1	Bartered 10 tuns of our oil at £32 per tun, for 12 pipes canary wine, of the ſame value, viz.			
	6 pipes at £28 6 8 per pipe 170 00 0			
	And 6 pipes at £25 per pipe 150 00 0			
		320	00	0
	If goods in company are diſpoſed of in barter for other goods of the ſame value brought into it, charge Goods in Company received Dr. to Goods in Company delivered, and there is no ſecond entrance.			
	13th.			
1	Received of George Young in full for our oil.....	100	00	0
	See November 1ſt.			
	18th.			
1	Sold our 6 pipes beſt Canary for preſent money, at £29 12 per pipe.....	177	12	0
	See October 29th.			

LONDON, *December 20th*, 1773.

		l.	*s.*	*d.*
1	James Fuller is broke, and we have compounded his debt of £30. at 8s. per pound.			
	The compoſition which I have received is.....12 00 0			
	The diſcount amounts to.....18 00 0			
		30	00	0
	See November 1ſt.			
	——— 24*th.* ———			
1	Simon King, John Oker, and myſelf, have parted the remaining 6 pipes Canary equally among ourſelves, which valued at £25 per pipe, comes to...	150	00	0
	If you or partner withdraw juſt your, or his exact part of goods in company remaining unſold, enter once,			
	Goods Proper, if withdrawn by you..... } Dr. Partner's Accompt in Company if by him..... } Dr.			
	To Goods in Company for their value in company.			
	——— 27*th.* ———			
1	The Phœnix is arrived from Cadiz, and Mr Jones has paid me in full for freight.....	22	00	0
	See October 25th.			

Sold

LONDON, *December* 28*th*, 1773.

		l.	*s.*	*d.*
1	Sold our Phœnix to Mr Jones and company, to pay at 3 months.....	700	00	0
	See October 29th.			
	30*th*.			
1	Laid out for the uſe of my family, ſince the firſt of January laſt.....	200	00	0
	See November 11th.			

THE

THE JOURNAL.

LAUS DEO *in* LONDON,

January 1st, 1773.

	Sundries Drs. to Stock, £13407.			*l.*	*s.*	*d.*
.1	Cash for ready money....12000	00	0			
.2	Linen for 2000 yards at 2s 6d.....	250	00	0		
.2	Indian chints for 15 pieces at £24 10.....	367	10	0		
.2	Ship Britannia for ¼ cost..	348	10	0		
.2	John Harris per note on demand.....	45	00	0		
.3	Thomas Freeman per bill due Feb. 2d.....	96	00	0		
.3	George Evans per bond, at					
.3	5 per cent.....	300	00	0		
				13407	00	0
.3	*Stock Dr. to Sundries* £156.					
.3	To Joseph Martin on demand	36	0	0		
.3	To Sir Isaac Crisp, due 1st June	120	0	0		
				156	00	0
	6*th*.					
4	*Cambrics Dr. to Cash*, £112.					
.1	Paid for 40 pieces at £2 16.....			112	00	0

Du-

LONDON, *January 10th*, 1773.

		l.	*s.*	*d.*
·4	*Duroys Dr. to John Vernon* £130.			
·4	Bought 100 pieces at 26s. to pay at 2 months.....	130	00	0
	——— 15*th.* ———			
·3	*Joseph Martin Dr. to Cash*, £36.			
·1	Paid him in full.....	36	00	0
	Druggets Dr. to Sundries £195.			
·4	To cash in part for 26 pieces,			
·1	at £7 10.....97 10 0			
·4	To Jacob Russel for the rest on demand..... 97 10 0			
		195	00	0
	——— 21*st.* ———			
·5	*Voyage to Jamaica Dr. to Sundries*, £223 11 4.			
·4	To Duroys for 70 pieces, at 26s..... 91 00 0			
·5	To Jacob Green for 6 pieces Holland at £18. to pay at 2 months.....108 00 0			
·1	To cash paid charges and premium..... 24 11 4			
		223	11	4
	——— 30*th.* ———			
4·	*Jacob Russel Dr. to Cash* £97 10.			
1.	Paid him in full for druggets.....	97	10	0

LONDON, *February* 2*d*, 1773.

		l.	s.	d.
5	*Broad cloth Dr. to ſundries* £675.			
1	To caſh in part for 1000 yards at 13s 6d 330 00 0			
2	To John Harris for my bill on him. 45 00 0			
5	To Edward Harley for the reſt at 3 months 300 00 0			
		675	00	0
	5*th.*			
1	*Caſh Dr. to Thomas Freeman* £96.			
3	Received of him in full	96	00	0
	16*th.*			
	Sundries Drs. to Caſh £765.			
5	Kerſeys for 90 pieces at £6. 540 00 0			
5	Fuſtians for 120 pieces, at			
1	37s 6d 225 00 0			
		765	00	0
	25*th.*			
1	*Caſh Dr. to Druggets* £81 10.			
4	Received for 10 pieces, at £8 3	81	10	0
	March 1*ſt.*			
6	*George Young Dr. to broad cloth* £280.			
5.	Sold him 400 yards at 14s. to pay at 1 month	280	00	0

LONDON, *March 4th*, 1773.

		l.	*s.*	*d.*
	Sundries Drs. to Kerſeys £571 10.			
.1	Caſh in part for 90 pieces, at £6 7 ..... 300 00 0			
.6	John Keil for the reſt at 20			
·5	days 271 10 0			
		571	10	0
	10*th.*			
.4	*John Vernon Dr. to Caſh* £130.			
.1	Paid him in full for duroys	130	00	0
.6	*Jacob Spencer Dr. to Caſh* £1000.			
.1	Lent him upon bond for 6 months, at 5 per cent. per annum ..	1000	00	0
	17*th.*			
.6	*Bills Receivable Dr. to Broad Cloth,* £141 13 4.			
·5	Sold Jacob Preſton 200 yards, at 14s 2d and received his bill on Henry Sidney for the whole, payable at ſight ...	141	13	4
	22*d.*			
	Sundries Drs. to Broad Cloth, £285 16 8.			
.6	Foreign coin for 26 moydores at 27s in part, for 400 yards at 14s 3½d 35 02 0			
.1	Caſh in Britiſh money 150 14 8			
.6	Bills receivable for Richard			
·5	Stone's aſſignment on Geo. Digby for the reſt 100 00 0			
		285	16	8

LONDON, *March* 23*d*, 1773.

		l.	*s.*	*d.*
5/6	*Jacob Green Dr. to Sundries* £108.			
.6	To foreign coin for 26 moydors, at 26s 6d.....34 09 0			
.1	To caſh for Britiſh money....73 11 0			
	Paid him in full for Holland.....	108	00	0
.1/.6	*Caſh Dr. to Bills Receivable*, £141 13 4.			
	Received of Henry Sidney in full of Jacob Preſton's bill.....	141	13	4
	——————*April* 1*ſt.*——————			
	Sundries Drs. to John Keil £271 10.			
.1	Caſh in full for kerſeys.....270 00 0			
.5/.6	Kerſeys abated him..... 1 10 0	271	10	0
	——————6*th.*——————			
.1/.6	*Caſh Dr. to George Young* £280.			
	Received of him in full for broad cloth	280	00	0
	——————10*th.*——————			
.7/.2	*Lockrams Dr. to Indian Chints* £50.			
	Received 40 pieces at 25s. in barter, for 2 pieces, at 25l.....	50	00	0
	——————16*th.*——————			
.7	*Sundries Drs to Linen* £133 06 8			
	Cochineal for 1 cwt. valued at.....108 16 0			
.7/.2	Cinnamon for 64lb. at 7s 8d. 24 10 8			
	Received in barter for 1000 yards, at 2s. 8d.	133	06	8

Sun-

LONDON, *April* 22*d*, 1773.

		l.	*s.*	*d.*
	Sundries Drs. to Indian Chints £148 10.			
·7	Muſlin for 8 bales, at 12l 16s 102 8 0			
·1	Caſh for the balance paid me 46 2 0			
·2				
	Received in barter for 6 pieces, at 24l. 15s.....	148	10	0
	——— 30*th*. ———			
·7	*George Dennis Dr. to Sundries* £187 10			
·2	To linen for 1000 yards, at 2s 9d.....137 10 0			
·2	To Indian chints for 2 pieces, at 25l..... 50 00 0			
		187	10	0
	Delivered him in barter.			
	Sundries Drs. to George Dennis, £164 16 6.			
·7	Cotton for 17 bags containing 42 cwt. 2 qrs. neat, at 3l 15s. per cwt.....159 7 6			
·8	Cloves for 12lb. at 9s 1d..... 5 9 0			
7·				
	Received of him in barter.	164	16	6
	——— *May* 3*d*. ———			
·5	*Edward Harley Dr. to Caſh* £300.			
·1	Paid him in full for broad cloth.....	300	00	0
	——— 7*th*. ———			
·8	*Suſpence Accompt Dr. to Druggets,* £124.			
·4	Sent Nathaniel Napier 16 pieces, deſiring him to take them at 7l 15s. or return them.....	124	00	0

LONDON, *May* 13*th*, 1773.

		l.	*s.*	*d.*
.8	*Refuſal of Bargains Dr. to Caſh* £2 2.			
.1	Paid to Simon Smart, as a penalty for refuſing a bargain of Norwich ſtuffs.	2	02	0
	——— 18*th*. ———			
.8	*John Jeſop his Accompt Current Dr. to Sundries* £360 15.			
.7	To George Dennis for 8 tuns lead, at 13l 10s. to pay at 1 month.....108 00 0			
.1	To caſh for 7536 lb. of tanned leather at 7d. with cuſtom, inſurance, &c.....241 05 0			
.8	To George Aiton for packing 1 05 0			
.9	To profit and loſs for my commiſſion..... 10 05 0			
		360	15	0
	——— 22*d*. ———			
.8	*George Aiton Dr. to Caſh* £1 05.			
.1	Paid him in full for packing John Jeſop's leather.....	1	05	0
	——— 31*ſt*. ———			
.1	*Caſh Dr, to John Jeſſop his Accompt Current* £200.			
.8	Drawn my bill on him, for 960 dollars at 50d. payable to George Stapleton, or order, value received	200	00	0
	——— *June* 3*d*. ———			
.4	*John Vernon Dr. to Profit and Loſs,* £200.			
.9	Left me in legacy by Dr George Friend, and payable by Ditto Vernon, his executor.....	200	00	0

LONDON, *June 8th*, 1773.

		l.	s.	d.
3/1	*Sir Iſaac Criſp Dr. to Caſh* £80.			
	Paid him in part.....	80	00	0
	16*th.*			
9/8	*Nathaniel Napier Dr. to Suſpence Accompt* £124.			
	Writes me that he keeps the 16 pieces druggets ſent him the 7th. May laſt, promiſing to pay one half againſt the 1ſt. of Auguſt, and the other half at Martinmas, the whole being.....	124	00	0
	18*th.*			
	Sundries Drs. to Voyage to Jamaica, £304 7.			
10	Voyage from Jamaica for goods returned and charges 195 7 5			
10/5	Wm Boyd my accompt current for balance in his hand 108 19 7			
		304	07	0
	22*d.*			
7/1	*George Dennis Dr. to Caſh,* £85 6 6.			
	Paid him in full.....	85	06	6
	29*th.*			
3/1	*Sir Iſaac Criſp Dr. to Caſh* £40.			
	Paid him in full.....	40	00	0
	July 2*d.*			
	Charges of Merchandize Dr. to Caſh £12.			
10/1	Paid ſhop rent for ½ year, viz. from January 1ſt. to July 1ſt.....	12	00	00
	5*th.*			
	Charges of Merchandize Dr. to Caſh, £2 12 8.			
10/1.	Paid my ſhop-keeper his bill of poſtage and other charges.....	2	12	8

Voy-

LONDON, *July 9th*, 1773.

		l.	s.	d.
.10 / .1	*Voyage from Jamaica Dr. to Caſh*, £97 12.			
	Paid freight, duty and other charges here	97	12	0
	Sundries Drs. to Voyage from Jamaica, £160 13.			
.1	Caſh in part for ſix barrels of indigo, containing 756lb. at 4s 3d. per lb. 80 13 0			
.10 / .10	John Dyer for the reſt at 6 months 80 00 0			
		160	13	0
	10*th*.			
	Sundries Drs. to Voyage from Jamaica, £98 4 6.			
.10	Pymento for 5 hogſheads, containing 1535lb. at 6d. per lb. 38 07 6			
.10 / .10	Sugar for 5 hogſheads, containing 63 cwt. at 19s. per cwt. 59 17 0			
	Brought into my warehouſe	98	4	6
	15*th*.			
.11 / .10	*Edward Dupper Dr. to Wm Boyd, my accompt current*, £108 19 7.			
	Drawn my bill on him, payable to ditto Dupper, value due by him, at 10 days	108	19	7

Voy-

		l.	*s.*	*d.*
·11	*Voyage to Hamburgh Dr. to Sundries,* £226 17 8.			
.10	To ſugar for 5 hhds valued at 59 17 0			
·4	To T. Ruſſel, for 18 pieces callicoes at £2 15. to pay at 6 months 49 10 0			
.1	To caſh for 8 fother lead, at £12 18. and charges at ſhipping 117 10 8			
		226	17	8
	——— 30*th.* ———			
·1	*Caſh Dr. to Edward Dupper* £108 19 7.			
.11	Received of him in full of my bill on William Boyd.....	108	19	7
	——— *Auguſt* 3*d.* ———			
	Caſh Dr. to Nathaniel Napier £62.			
·1	Received his firſt moiety for druggets	62	00	0
·9	——— 6*th.* ———			
	Edward Harley Dr. to Caſh £400.			
·5	Lent him upon bond for 3 months, at			
.1	5 per cent.....	400	00	0
	——— 10*th.* ———			
	Herman Van Beek his Accompt of Goods Dr. to Caſh £14 12 6.			
.11				
.1	Paid cuſtom, freight, and other charges on them.....	14	12	6
	——— 17*th.* ———			
.1	*Caſh Dr. to Herman Van Beek, his Accompt of Goods* £420.			
.11	Received for his 14 butts Madder, containing 168 cwt. at 2l. 10s. per cwt.	420	00	0

Tho-

LONDON, *Auguſt* 23*d.* 1773.

		l.	*s.*	*d.*
.2	*Thomas Freeman Dr. to Herman Van*			
.11	*Beek his Accompt of Goods* £54.			
	For his 18 cwt. Flax, at 3l. to pay at 6 months	54	00	0
.11	*Herman Van Beek his Accompt of Goods*			
.1	*Dr. to Caſh* £1 7 6.			
	Paid ſteerage, brokerage, &c.....	1	07	6
.11	*Herman Van Beek his Accompt of Goods*			
.9	*Dr. to Profit and Loſs* £12 5.			
	For my commiſſion at 2½ per cent..	12	05	0
	30*th.*			
.11	*H. V. Beek his Accompt Current Dr. to*			
	Sundries £138 7 6.			
.10	To pymento for 5 hhds qt. 1535lb. which I value at 10d. per lb.....63 19 2			
.1	To caſh for 12 hhds tobacco containing 60 cwt. at 2½d per lb. and charges.....70 08 2			
.12	To James Wright for cooperage..... 0 12 8			
.9	To profit and loſs for my commiſſion, at 2½ per cent..... 3 7 6			
		138	07	6
	31*ſt.*			
.12	*James Wright Dr. to Sundries* 12*s.* 8*d.*			
	To caſh in full..... 0 12 0			
.1	To H. V. Beek his accompt			
.11	current abated..... 0 00 8			
		0	12	8

Caſh

LONDON, *September 1ſt. 1773.*

		l.	s.	d.
.1	*Caſh Dr. to ſhip Britannia £72 10.*			
.2	Received my ¼ of freight from Mr Steel	72	10	0
	3*d.*			
.11	*Herman Van Beek his Accompt Current*			
	Dr. to Bills payable £200.			
.12	Accepted his bill on me payable to William Sabin at 6 days	200	00	0
	8*th.*			
.11	*Herman Van Beek his Accompt Current*			
	Dr. to Caſh £53 6 8.			
.1	Remitted him 584 guilders in Joſeph Buchan's bill on Ralph Roger, value paid here	53	06	8
	10*th.*			
	Bills payable Dr. to Caſh £200.			
.12	Paid William Sabin in full of Herman			
.1	Van Beek's bill on me	200	00	0
	Caſh Dr. to Profit and Loſs £25.			
.1	Received 6 months intereſt of 1000l.			
9.	lent Jacob Spencer	25	00	0
	22*d.*			
.12	*John Perkins my Accompt Current Dr.*			
	to Voyage to Hamburgh £235 10.			
.11	Received advice that he hath ſold my goods, the neat proceeds amounting to 4051 5s 1½d Flemiſh, exchange at 34s 5d. make ſterling	235	10	0
	28*th.*			
.1	*Caſh Dr. to Voyage to Hamburgh,*			
	£8 5 4½			
.11	Received the drawback on my 5 hhds of ſugar exported	8	5	4½

Bills

LONDON, *September 30th*, 1773.

		l.	s.	d.
.6	*Bills receivable Dr. to John Perkins my*			
.12	*Accompt Current* £238 7 8½.			
	Remitted to me in full of 405l 5s 1½d. exchange, at 34s in bills, viz.			
	One on John Alſton for.... 80 0 0			
	One on Jacob Finch for....120 0 0			
	One on Stephen Morden for. 38 7 8½			
		238	07	8½
	October 4th.			
.12	*Edward Hopkins my Accompt in Company*			
.1	*Dr. to Caſh* £60.			
	Paid him my half ſhare of 10 hhds of Tobacco in his hands.....	60	00	0
	9th.			
	Sundries Drs. to Edward Hopkins my Accompt in Company £72 7 4.			
.1	Caſh received in money.....27 7 4			
.6	Bills receivable, for one on R. Addiſon.....45 0 0			
		72	07	4
	Sundries Drs. to Cambrics £120.			
.12	Edward Hopkins my accompt in company for my half ſhare of 40 pieces, at 3l..... 60 0 0			
.12	Edward Hopkins my accompt proper for his half ſhare.....60 0 0			
.4		120	00	0
	11th.			
.1	*Caſh Dr to Edward Hopkins my Accompt Proper* £60.			
.12	Received for his half ſhare cambrics...	60	00	0

Sun-

LONDON, *October* 20*th*, 1773.

		l.	*s.*	*d.*
	Sundries Drs. to Edward Hopkins my Accompt in Company £62 8.			
.8	Cloves for 72lb. at 9s.....32 8 0			
.1	Caſh, received in money.....30 0 0			
.12		62	8	0
	21*ſt.*			
.12	*Stuffs Dr. to James Ward* £216.			
.12	Bought 90 pieces, at 2l. 8s. to pay at 3 months.....	216	00	0
	22*d.*			
.9	*Profit and Loſs Dr. to Caſh* £2 2.			
.1	Paid loſs of a wager on a horſe race...	2	02	0
	Ship Phœnix in Company with George Kent Dr. to Sundries £640.			
.13	To caſh for my half ſhare....320 0 0			
.1	To George Kent his accompt in			
.13	company for his half ſhare..320 0 0			
		640	00	0
	25*th.*			
.13	*Ship Phœnix in Company with George*			
.1	*Kent Dr. to Caſh* £16 10.			
	Paid the carpenter his bill of repairs...	16	10	0
	.....			
.13	*George Kent his Accompt Proper Dr. to*			
.13	*Ditto his Accompt in Company.* £8 5.			
	For his half ſhare of repairs.....	8	05	0
	.....			
.1	*Caſh Dr. to ſhip Phœnix in Company with*			
13.	*George Kent* £22.			
	Received 1 month's freight.....	22	00	0
.13	*George Kent his accompt in company Dr.*			
.13	*to Ditto his accompt proper* £11.			
	For his half ſhare of 1 month's freight received	11	00	0

LONDON, *October 25th*, 1773.

		l.	s.	d.
13/14	*Ship Phœnix in company with Geo. Kent Dr. to cash* £18.			
	Paid premium for insuring 600l. to and from Cadiz	18	00	0
13/13	*George Kent his accompt proper Dr. to Ditto his accompt in company* £9.			
	For his half share of premium	9	00	0
	26*th*.			
14/14	*Sherry in company with George Kent Dr. to Richard Owen* £236 10.			
	For 9 pipes, viz. 4 at 26l. and 5 at 26l. 10. due on demand	236	10	0
13/13	*George Kent his Accompt Proper Dr. to Ditto his Accompt in Company* £118 5.			
	For his half share of 9 pipes of sherry	118	05	0
	27*th*.			
14/13	*Cash Dr. to George Kent his Accompt Proper* £124 10.			
	Received of him his half share of my disbursements on the Phœnix, and also his half share of the price of 9 pipes sherry	124	10	0
14/14	*Richard Owen Dr. to Cash.* £236 10.			
	Paid him in full for sherry	236	10	0
	29*th*.			
	Sundries Drs. to Sherry in Company with George Kent £145.			
14	Cash in part for our 5 best pipes at 29l. per pipe 120 0 0			
15/14	Edward Turner for the rest on demand 25 0 0			
		145	00	0

LONDON, *October 29th*, 1773.

		l.	s.	d.
.13	*George Kent his Accompt in Company Dr.*			
.13	*to Do. his Accompt Proper* £72 10.			
	For his half ſhare of five pipes ſherry ſold Edward Turner at 29l.....	72	10	0
	November 1ſt.			
.14	*Caſh Dr. to Sherry in Company with*			
.14	*George Kent* £110 8.			
	Received for 4 pipes, at 27l. 12s.....	110	08	0
.13	*George Kent his Accompt in Company Dr*			
.13	*ta Ditto his Accompt Proper* £55 4..			
	For his half ſhare of 110l. 8s. received for 4 pipes ſherry.....	55	04	0
.14	*Caſh Dr. to Edward Turner* £25.			
.15	Received of him in full for ſherry....	25	00	0
.14	*Sherry in Company with George Kent Dr.*			
.14	*to Caſh* £3 2.			
	Paid carriage, cellar rent, &c.....	3	02	0
.13	*George Kent his Accompt Proper Dr. to*			
.13	*Ditto his Accompt in Company* £1 11.			
	For his half ſhare of carriage, cellar-rent, &c.....	1	11	0
.14	*Sherry in Company with George Kent Dr.*			
.9	*to Profit and Loſs* £7 8 6.			
	For my commiſſion at 1½ per cent.....	7	08	6
.13	*George Kent his Accompt Proper Dr. to*			
.13	*Ditto his Accompt in Company* £3 14 3.			
	For his half ſhare of my commiſſion	3	14	3

		l.	s.	d.
.13	*George Kent his Accompt Proper Dr. to Cash* £122 8 9.			
.14	Paid him in full for his half ſhare of neat proceeds on ſherry	122	08	9
	8*th.*			
.14	*Caſh Dr. to Sundries* £405.			
.5	To Edward Harley for principal lent him the 6th Auguſt laſt 400 00 0			
.9	To profit and loſs for three months intereſt, at 5 per cent. 5 00 0			
		405	00	0
	11*th.*			
.14	*Houſe Expences Dr. to Caſh* £40.			
.15	Paid one year's rent of my dwelling-houſe	40	00	0
	12*th.*			
.14	*Sundries Drs. to George Evans* £300.			
.9	Caſh received in compoſition of his debt 180 0 0			
.3	Profit and loſs abated him....120 0 0			
		300	00	0
.14	*Caſh Dr. to Nathaniel Napier* £62.			
.9	Received of him in full.....	62	00	0
	15*th.*			
.15	*Voyage to Liſbon in Comp. with Simon King and John Oker Dr. to Sundries,* £995.			
.15	To Simon King his accompt proper for 80 pieces ſerge at 5l. 10s.....440 00 00			
.15	To John Oker his accompt proper for 70 pieces frize at 4l 280 00 00			
.12	To ſtuffs for 90 pieces at 2l 10 225 00 00			
.14	To caſh for charges and premium..... 50 00 00			
		995	00	00

Simon

LONDON, *November 15th.* 1773.

		l.	*s.*	*d.*
.15	*Simon King his Accompt Proper Dr. to*			
.16	*Ditto his Accompt in Comp.* £331 13 4.			
	For his 1-3d. ſhare of the voyage to Liſbon	331	13	4
.15	John Oker Ditto	331	13	4
.16	17*th.*			
.15	*Simon King his Accompt Proper Dr. to Sundries* £108 6 8.			
.15	To John Oker his accompt proper, paid by him 51 13 4			
.14	To caſh, paid by me 56 13 4			
		108	6	8
	22*d.*			
.16	*Oil in Company with Simon King and*			
.17	*John Oker Dr. to George Wood* £531.			
	Bought 18 tuns, at 29l. 10s. due on demand	531	00	0
.15	*Simon King his Accompt Proper Dr. to*			
.16	*Ditto his Accompt in Company* £177.			
	For his 1-3d. ſhare of 18 tuns of oil	177	00	0
.15	John Oker Ditto	177	00	0
.16	25*th.*			
	George Wood Dr. to Sundries £531.			
.17	To Simon King his accompt			
.15	proper, paid by him 120 00 0			
.15	To John Oker his accompt proper, paid by him 200 00 0			
.14	To caſh paid by me 211 00 0			
		531	00	0

LONDON, *November 25th*, 1773.

	Sundries Drs. to S. King his Accompt Proper £57.				*l.*	*s.* *d*
.15	John Oker his accompt proper, paid to him.....		23	00 00		
.14	Cash paid to me.....		34	00 00		
.15					57	00 0
	——— 30*th.* ———					
.17	*James Fuller Dr. to Oil in Company with*					
.16	*S. King and J. Oker £30.*					
	Sold him 1 tun, to pay at 14 days....				30	00 0
	.....					
.16	*Simon King his Accompt in Company Dr.*					
.15	*to Ditto his Accompt Proper £10.*					
	For his 1-3d. share.....				10	00 0
	.....					
.16	John Oker, ditto.....				10	00 0
15.	——— *December 2d.* ———					
	Sundries Drs. to Oil in Company with S.					
	King and J. Oker £213 10.					
.14	Cash in part for 7 tuns at 30l 10s.....		113	10 0		
.6	George Young for the rest at					
.16	10 days.....		100	00 0		
					213	10 0
	.....					
	Simon King his Accompt in Company Dr.					
.16	*to Ditto his Accompt Proper £71 3 4.*					
.15	For his 1-3d. share of 7 tuns oil sold....				71	03 4
	.....					
.16	John Oker Ditto.....				71	03 4
.15						

Ca-

LONDON, *December 7th*, 1773.

		l.	s.	d.
.17	*Canary in Company with S. King and J.*			
.16	*Oker Dr. to Oil in Company with Ditto £320.*			
	Received 12 pipes, viz. 6 pipes at 28l 6s 8d. and 6 pipes at 25l. in barter, for 10 tuns at 32l.....	320	00	0
	——— *13th.* ———			
.14	*Cash Dr. to George Young £100.*			
.6	Received of him in full for oil in company.....	100	00	0
	——— *18th.* ———			
.14	*Cash Dr. to Canary in Company with*			
.17	*Simon King and John Oker £177 12.*			
	Received for 6 pipes, at 29l. 12s.....	177	12	0
	.....			
.16	*Simon King his Accompt in Company Dr.*			
—	*to Ditto his Accompt Proper £59 4.*			
.15	For his 1-3d. share of 177l. 12s. received for canary.....	59	4	0
	.....			
.16				
—	John Oker Ditto.....	59	4	0
.15				
	——— *20th.* ———			
	Sundries Drs. to James Fuller £30.			
.14	Cash received in composition of his debt.....12 00 0			
.16	Oil in comp. with Simon King			
.17	and John Oker abated him 18 00 0			
		30	00	0
	.....			
.15	*Simon King his Accompt Proper Dr. to*			
.16	*Ditto his Accompt in Company £6.*			
	For his 1-3d. share of 18l. abated....	6	00	0
.15	.....			
.16	John Oker Ditto.....	6	00	0

Sun-

		l.	s.	d.
	Sundries Drs. to Canary in Company with S. King and John Oker £150.			
.16	Simon King his accompt in company for 2 pipes taken to himſelf, as his ſhare of what remains.....50 00 0			
.16	John Oker his accompt in company for ditto.....50 00 0			
.17	Canary for 2 pipes retained			
.17	as my ſhare.....50 00 0			
		150	00	0
	27th.			
.14	*Caſh Dr to Ship Phœnix, in Company*			
.13	*with George Kent* £22.			
	Received in full for freight.....	22	00	0
	.....			
.13	*George Kent his Accompt in Company Dr*			
.13	*to Ditto his Accompt Proper* £11.			
	For his half ſhare of 22l. received as freight.....	11	00	0
	28th.			
.17	*Mr Jones and Company Dr. to Ship Phœ-*			
.13	*nix, in Comp. with George Kent* £700.			
	Sold ditto ſhip, to pay at 3 months....	700	00	0
	.....			
.13	*George Kent his Accompt in Comp. Dr. to*			
.13	*Ditto his Accompt Proper* £350.			
	For his half ſhare.....	350	00	0
	30th.			
.15	*Houſe Expences Dr. to Caſh* £200.			
.14	Expended ſince the firſt of January laſt	200	00	0

THE

THE

LEDGER.

A

Fol.

Aiton (George)..... 8

B

Fol.

Broad cloth..... 5
Bills receivable..... 6
Boyd (Wm) my account current..... 10
Bills payable..... 12
Balance..... 18

C

Caſh..... 1 14
Chints (Indian)..... 2
Criſp (Sir Iſaac)..... 3
Cambrics..... 4
Cochineal..... 7
Cinnamon..... 7
Cotton..... 7
Cloves..... 8
Charges of merchandize 10
Canary in company..... 17
Canary..... 17

D

Duroys..... 4
Druggets..... 4
Dennis (George)..... 7
Dyer (John)..... 10
Dupper (Edward)..... 11

E

Evans (George)..... 3

F

Freeman (Thomas)..... 3
Fuſtians..... 5
Foreign coin..... 6
Fuller (James)..... 17

Green

G

Fol.
Green (Jacob)..... 5

H

Fol.
Harris (John)..... 2
Harley (Edward)..... 5
Hopkins (Edward) my accompt in company 12
Hopkins (Edward) my accompt proper..... 12
Houſe expences..... 15

J

Jeſſop (John) his accompt current..... 8
Jones (Mr) and company..... 17

K

Kerſeys..... 5
Keil (John)..... 6
Kent (George) his accompt in company..13
Kent (George,) his accompt proper..... 13
King (Simon) his accompt proper..... 15
King (Simon) his accompt in company..16

L

Linen..... 2
Lockrams..... 7

M

Martin (Joſeph)..... 3
Muſlin..... 7

N

Napier (Nathaniel)..... 9

O

Owen (Richard)..... 14
Oker (John) his accom. proper..... 15
Oker (John) his accom. in company..... 16
Oil in company..... 16

Pro-

P

Fol.
Profit and loſs..... 9
Pymento..... 10
Perkins (John) my accompt current..... 12

R

Ruſſel (Jacob)..... 4
Refuſal of bargains..... 8

T

Turner (Edward)..... 15

W

Wright (James)..... 12
Ward (James)..... 12
Wood (George)..... 17

Y

Young (George)..... 6

Q

Fol

S

Ship Britannia..... 2
Stock..... 3
Spencer (Jacob)..... 6
Suſpence accompt..... 8
Sugar..... 10
Stuffs..... 12
Ship Phœnix in comp.. 13
Sherry in comp..... 14

V

Vernon (John)..... 4
Voyage to Jamaica..... 5
Voyage from Jamaica. 10
Voyage to Hamburgh 11
Van Beek (H.) his accompt of goods..... 11
Van Beek (H.) his accompt current..... 11
Voyage to Liſbon in company..... 15

X

Z

No.		Cash Dr.	Fol.	£.	s.	d.
1773.						
Jan.	1	To stock for ready money.....	3	12000	00	0
Feb.	5	To Thomas Freeman received in full...	3	96	00	0
	25	To druggets for 10 pieces, at 81.3s.....	4	81	10	0
March	4	To kerseys in part for 90 piece at 6l. 7s.	5	300	00	0
	22	To broad cloth in part for 400 yards, at 14s. 3 d.....	5	150	14	8
	23	To bills receivable, received of Henry Sidney in full.....	6	141	13	4
April	1	To John Keil in full for kerseys....	6	270	00	0
	6	To George Young in full for broad cloth	6	280	00	0
	22	To Indian chints received as a balance in barter.....	2	46	02	0
May	31	To John Jessop his accompt current for my bill on him.....	8	200	00	0
July	9	To voyage from Jamaica in part for indigo	10	80	13	0
	30	To Edward Dupper received in full of my bill.....	11	108	19	7
Aug.	3	To Nathaniel Napier in part for druggets	9	62	00	0
	17	To H. V. Beek his accompt of goods received for madder.....	11	420	00	0
Sep.	1	To ship Britannia received for freight..	2	72	10	0
	10	To profit and loss for 6 month's interest of 10001.	9	25	00	0
	28	To voyage to Hamburgh for drawback on sugar.....	11	8	05	4½
Oct.	9	To Edward Hopkins my accompt in comp.	12	27	07	4
	11	To Edward Hopkins my accompt proper	12	60	00	0
	20	To Edward Hopkins my accompt in comp.	12	30	00	0
	25	To ship Phœnix in comp. for 1 month's freight,.....	13	22	00	0
				14482	15	3½

1773.		Contra Cr.	fol	l.	s.	d.
Jan.	6	By cambrics for 40 pieces, at 2l 16s	4	112	00	0
	15	By Joſeph Martin paid him in full	3	36	00	0
		By druggets in part for 26 pieces at 7l 10s	4	97	10	0
	21	By voyage to Jamaica paid charges and premium	5	24	11	4
	30	By Jacob Ruſſel paid him in full for druggets	4	97	10	0
Feb.	2	By broad cloth in part for 1000 yards at 13s 6d	5	330	00	0
	16	By ſundries as per journal		765	00	0
March	10	By John Vernon paid him in full for duroys	4	130	00	0
		By Jacob Spencer lent him for 6 months at 5 per cent	6	1000	00	0
	23	By Jacob Green paid him in part for Holland	5	73	11	0
May	3	By Edward Harley paid him in full for broad cloth	5	300	00	0
	13	By refuſal of bargains	8	2	02	0
	18	By John Jeſſop his accompt current for leather, &c.	8	241	05	0
	22	By George Aiton paid him in full	8	1	05	0
June	8	By Sir Iſaac Criſp paid him in part	3	80	00	0
	22	By George Dennis paid him in full	7	85	06	6
	29	By Sir Iſaac Criſp paid him in full	3	40	00	0
July	2	By charges of merchandize paid half year's ſhop-rent	10	12	00	0
	5	By charges of merchandize paid poſtage, &c.	10	2	12	8
	9	By voyage from Jamaica for charges paid	10	97	12	0
	22	By voyage to Hamburgh for lead and charges	11	117	10	8
Aug.	6	By Edward Harley lent him at 5 per cent	5	400	00	0
	10	By H. V. Beek his accompt of goods for charges	11	14	12	6
	23	By H. V. Beek his accompt of goods paid ſtorage, &c.	11	1	07	6
	30	By H. V. Beek his accom. curt. for tobacco and chages	11	70	08	2
	31	By James Wright paid him in full	12	00	12	0
Sep.	8	By H. V. Beek his accompt current remitted him	11	53	06	8
	10	By bills payable	12	200	00	0
Oct.	4	By Edward Hopkins my accompt in company	12	60	00	0
	22	By profit and loſs, paid loſs of a wager	9	2	02	0
		By ſhip Phœnix in company for my half ſhare	13	320	00	0
	25	By ſhip Phœnix in company paid repairs	13	16	10	0
		By caſh transferred to new accompt	14	9698	00	3½
				14482	15	3½

No.				fol.	l.	s.	d.
	2	**Linen**	Dr.				
1773 Jan.	1	To ſtock at 2s 6d for	yards. 2000	3	250	00	0
		To profit and loſs gained.....	.....	9	20	16	8
					270	16	8
	3						
		Indian Chints	Dr.				
1773 Jan.	1	To ſtock at 24l 10s for	pieces. 15	3	367	10	0
		To Profit and Loſs gained.....	.....	9	3	10	0
					371	00	0
	4						
		Ship Britannia	Dr.				
1773 Jan.	1	To ſtock for $\frac{1}{4}$ part.....		3	348	10	0
		To profit and loſs gained....		9	72	10	0
					421	00	0
	5						
		John Harris	Dr.				
1773 Jan.	1	To ſtock per note on demand		3	45	00	0

Con-

1773		Contra	Cr. yards.	fol.	l.	s.	d.
April	16	By ſundries in barter at 2s. 8d. for....	1000	—	133	06	8
	30	By George Dennis, at 2s. 9d. for.....	1000	7	137	10	0
					270	16	8

1773		Contra	Cr. pieces				
April	10	By lockrams in barter at £25 for.....	2	7	50	00	0
	22	By ſundries in barter at £24 15. for....	6	—	148	10	0
	30	By George Dennis at £25 for.....	2	7	50	00	0
		By balance remaining at £24 10 for.....	5	18	122	10	0
					371	00	0

1773		Contra	Cr.				
Sept.	1	By caſh for my ¼ of freight		1	72	10	0
		By balance for my ¼ remaining.....		18	348	10	0
					421	00	0

1773		Contra	Cr.				
Feb.	2	By broad cloth for my bill on him.....		5	45	00	0

No.			fol.	l.	s.	d.
	6	**Thomas Freeman Dr.**				
1773 Jan.	1	To ſtock per bill due Feb. 2d.	3	96	00	0
Aug.	28	To H. V. Beek his accompt of goods at 6 months....	11	54	00	0
	7			150	00	0
		George Evans Dr.				
1773 Jan.	1	To ſtock per bond at 5 p. cent	3	300	00	0
	8					
		Stock Dr.				
1773 Jan.	1	To Joſeph Martin on demand	3	36	00	0
		To Sir Iſaac Criſp due June 1	3	120	00	0
		To balance the neat of my eſtate.....	18	13474	15	3
				13630	15	3
	9					
		Joſeph Martin Dr.				
1773 Jan.	15	To caſh paid him in full....	1	36	00	0
	10					
		Sir Iſaac Criſp Dr.				
1773 June	8	To caſh paid him in part..	1	80	00	0
	29	To caſh paid him in full....	1	40	00	0
				120	00	0

Con-

				fol.	l.	s.	d.
1773		Contra	Cr.				
Feb.	5	By cash received in full....		1	96	00	0
		By balance for Van Beek's flax.....		18	54	00	0
					150	00	0
1773		Contra	Cr.				
Nov.	12	By sundries as per journal		—	300	00	0
1773		Contra	Cr.				
Jan.	1	By cash for ready money....		1	12000	00	0
		By linen 2000 yards at 2s 6d.		2	250	00	0
		By Indian chints 15 pieces at £24 10.....		2	367	10	0
		By ship Britannia for ½ part		2	348	10	0
		By John Harris per note on demand.....		2	45	00	0
		By Thomas Freeman per bill due Feb. 2d.....		3	96	00	0
		By George Evans per bond at 5 per cent.....		3	300	00	0
		By profit and loss gained since the 1st. January last.....		9	223	15	3
					13630	10	0
1773		Contra	Cr.				
Jan.	1	By stock on demand.....		3	36	00	0
1773		Contra	Cr.				
Jan.	1	By stock due June 1st.....		3	120	00	0

No			Dr.		fol.	l.	s.	d.
1773	11	Cambrics		pieces.				
Jan.	6	To cash at £2 16. for		40	1	112	00	0
		To profit and loss gain'd		....	9	8	00	0
	12					120	00	0
		Duroys	Dr.					
1773				pieces				
Jan.	10	To John Vernon at 26s. for		100	4	130	00	0
	13							
		John Vernon	Dr.					
1773								
Mar.	10	To cash paid him in full.....			1	130	00	0
June	3	To profit and loss for Dr. Friend's legacy.....			9	200	00	0
	14					330	00	0
		Druggets	Dr.					
				pieces				
Jan.	15	To sundries at £7 10 for		26	—	195	00	0
		To profit and loss gain'd		...	9	10	10	0
						205	10	0
	15							
		Jacob Russel	Dr.					
Jan.	30	To cash paid him in full.....			1	97	10	0
		To balance due to him.....			18	49	10	0

Con-

		Contra	Cr.	fol.	l.	s.	d.
1773			pieces				
Oct.	9	By ſundries at £3 for..	40		120	00	0

		Contra	Cr.				
1773			pieces				
Jan.	21	By voyage to Jamaica at 26s. for.....	70	5	91	00	0
		By balance remaining at 26s. for.....	30	18	39	00	0
			100		130	00	0

		Contra	Cr.				
1773							
Jan.	10	By duroys to pay at 2 months		4	130	00	0
		By balance due by him.....		18	200	00	0
					330	00	0

		Contra	Cr.				
1773			pieces				
Feb.	25	By caſh at £8 3 for....	10	1	81	10	0
May	7	By ſuſpence accompt at £7 15 for.....	16	8	124	00	0
			26		205	10	0

		Contra	Cr.				
1773							
Jan.	15	By druggets on demand.....		4	97	10	10
		By voyage to Hamburgh due at 6 months.....		11	49	10	0
					147	00	0

Voy-

No. 1773.			fol.	l.	s.	d.
Jan.	16	**Voyage to Jamaica Dr.**				
	21	To ſundries as per journal....	—	223	11	4
		To profit and loſs gained....	9	80	15	8
	17					
1773		**Jacob Green Dr.**		304	07	0
Mar.	23	To ſundries paid in full.....	—	108	00	0
	18					
		Broad Cloth Dr.				
			yards.			
1773 Feb.	2	To ſundries at 13s. 6d. for.....	1000	—	675	00	0
		To profit and loſs gain'd	.....	9	32	10	0
					707	10	0
	19					
1773		**Edward Harley Dr**				
May	3	To caſh paid him in full.....		1	300	00	0
Aug.	6	To caſh lent him at 5 per cent.		1	400	00	0
	20					
		Kerſeys Dr.			700	00	0
			pieces			
1773 Feb.	16	To caſh at £6 for.....	90	1	540	00	0
April	1	To John Keil abated him.....	....	6	1	10	0
		To profit and loſs gain'd	....	9	30	00	0
	21				571	10	0
		Fuſtians Dr.				
			pieces.			
1773 Feb.	16	To caſh at 37s 6d for	120	1	225	00	0

Con-

1773		Contra Cr.		fol.	l.	s.	d.
June	18	By sundries as per journal....			304	07	0

1773		Contra Cr.					
Jan.	21	By voyage to Jamaica to pay at 2 months.....		5	108	00	0

1773		Contra Cr.	yards				
Mar.	1	By George Young at 14s for.....	400	6	280	00	0
	17	By bills receivable at 14s 2d for.....	200	6	141	13	4
	22	By sundries at 14s 3½d for.....	400	—	285	16	8
			1000		707	10	0

1773		Contra Cr.					
Feb.	2	By broad cloth due at 3 months		5	300	00	0
Nov.	8	By cash for principal.....		14	400	00	0
					700	00	0

1773		Contra Cr.	pieces.				
Mar.	4	By sundries at £6 7 for	90	—	571	10	0

		Contra Cr.	pieces				
		By balance remaining at 37s 6d for	120	18	225	00	0

George

No. 1773.			fol.	l.	s.	d.
	22	**George Young Dr.**				
Mar.	1	To broad cloth to pay at 1 mo.	5	280	00	0
Dec.	2	To oil in comp. due at 10 days	16	100	00	0
	23			380	00	0
		John Keil Dr.				
1773 Mar.	4	To kerseys to pay at 20 days	5	271	10	0
	24					
		Jacob Spencer Dr.				
1773 Mar.	10	To cash, lent him at 5 per cent	1	1000	00	0
	25					
		Bills receivable Dr.				
1773 Mar.	17	To broad cloth for 1 on Henry Sidney	5	141	13	4
	22	To broad cloth for 1 on Geo. Digby	5	100	00	0
Sep.	30	To J. Perkins my accompt current for	12			
		1 on John Alston for		80	00	0
		1 on Jacob Finch for		120	00	0
		1 on Stephen Morden for		38	07	8½
1773 Oct.	9	To Edw. Hopkins my accompt in comp. for 1 on Richard Addison for	12	45	00	0
	26			525	01	0½
		Foreign Coin Dr.				
		moydores				
1773 Mar.	22	To broad cloth at 27s for 26	5	35	02	0

Con-

1773		Contra Cr.	fol.	l.	s.	d.
April	6	By cash received in full....	1	280	00	0
Dec.	13	By cash received in full....	14	100	00	0
		Contra Cr.		380	0	0
1773 April	1	By sundries as per journal....	—	271	10	0
		Contra Cr.				
		By balance due by him.....	18	1000	00	0
		Contra Cr.				
1773 Mar.	23	By cash received of Henry Sidney in full.....	1	141	13	4
		By balance remaining.....	18			
		1 on George Digby.....		100	00	0
		1 on John Alston.....		80	00	0
		1 on Jacob Finch.....		120	00	0
		1 on Stephen Mordon....		38	07	8½
		1 on Richard Addison.....		45	00	00
				525	01	0½
		Contra Cr.	moydores			
Mar.	23	By Jacob Green at 26s 6d for.....	26	5	34	09	0
		By Profit and Loss lost	.....	9	00	13	0
					35	02	0

Lock-

No.					fol.	l.	s.	d.
27	Lockrams	Dr.						
1773 April 10	To Indian chints in barter, at 25s.	pieces	40		2	50	00	0
28	Cochineal	Dr.						
1773 April 16	To linen in barter	cwt.	1		2	108	16	0
29	Cinnamon	Dr.						
1773 April 16	To linen in barter at 7s 8d	lb.	64		2	24	10	8
30	Muſlin	Dr.						
1773 April 22	To Indian chints at 12l. 16s. for	bales	8		2	102	08	0
31	George Dennis	Dr.						
1773 April 30	To ſundries as per journal				—	187	10	0
June 22	To caſh paid him in full				1	85	06	6
32						272	16	6
	Cotton	Dr.						
1773 April 30	To George Dennis at 3l. 15s	cwt.	qrs.		7	159	07	6

Con-

				fol.	l.	s.	d.
		Contra	Cr.				
		By balance remaining at 25s.....	pieces 40	18	50	00	0
		Contra	Cr.				
		By balance remaining...	cwt 1	18	108	16	0
		Contra	Cr.				
		By balance remaining at 7s. 8d.....	lb. 64	18	24	10	8
		Contra	Cr.				
		By balance remaining at £12 16.....	bales 8	18	102	08	0
1773		Contra	Cr.				
April	30	By ſundries as per journal....	—		164	16	6
May	18	By John Jeſſop his accompt Current at 1 month.....		8	108	00	0
					272	16	6
		Contra	Cr.				
		By balance remaining at £3 15.	cwt. qrs. 42 2	18	159	07	6

No.			lb.	fol.	l.	s.	d.
	33	**Cloves Dr.**					
1773 April	30	To George Dennis at 9s 1d for	12	7	5	09	0
	20	To E. Hopkins my accompt in comp. at 9s for	72	12	32	08	0
			84		37	17	0
	34						
		Suſpence Accompt Dr.					
1773 May	7	To druggets, ſent Nathaniel Napier 16 pieces		4	124	00	0
	35						
		Refuſal of Bargains Dr.					
1773 May	13	To caſh, paid penalty for refuſing Norwich ſtuffs		1	2	02	0
	36						
		John Jeſſop his Accompt Current Dr.					
1773 May	18	To ſundries as per journal		—	360	15	0
	37						
		George Aiton Dr.					
1773 May	22	To caſh paid in full		1	1	05	0

Con-

		Contra	Cr. lb.	fol.	l.	s.	d.
		By balance remaining at 9s. 1d.	12	18	5	09	0
		And at 9s.	72	18	32	08	0
					37	17	0
		Contra	Cr.				
1773 June	16	By Nathaniel Napier		9	124	00	0
		Contra	Cr.				
		By profit and loſs loſt		9	2	02	0
		Contra	Cr.				
1773 May	31	By caſh, for my bill value received		1	200	00	0
		By balance due by him		18	160	15	0
					360	15	0
		Contra	Cr.				
1773 May	18	By John Jeſſop his accompt current for packing		08	1	05	0

No.		Profit and Loſs Dr.	fol.	l.	s.	d.
Oct.	22	To caſh paid loſs of a wager..	1	2	02	0
Nov.	12	To George Evans abated.....	3	120	00	0
		To foreign coin, loſt.....	6	0	13	0
		To refuſal of bargains.....	8	2	02	0
		To voyage from Jamaica.....	10	34	01	11
		To charges of merchandize....	10	14	12	8
		To houſe expences	15	240	00	0
		To ſtock, neat gain ſince 1 Jan. laſt.....	3	223	15	8
				637	06	10

		Nathaniel Napier Dr.				
1773 June	16	To ſuſpence Accompt 1ſt Aug. and Martinmas.....	8	124	00	0

1773		Contra Cr.	fol.	l.	s.	d.
May	18	By John Jeſſop his accom. cur. for my commiſſion	8	10	05	0
June	3	By John Vernon for a legacy	4	200	00	0
Aug.	23	By H. V. Beek his accompt of goods for my commiſſion	11	12	05	0
	30	By H. V. Beek his accom. cur. for my commiſſion at 2½ per cent	11	3	07	6
Sep.	10	By caſh for 6 month's intereſt of £1000	1	25	00	0
Nov.	1	By ſherry in company for my commiſſion, at 1½ per cent.	14	7	08	6
	8	By caſh for 3 month's intereſt of £400	14	5	00	0
		By linen gain'd	2	20	16	8
		By Indian chints gain'd	2	3	10	0
		By ſhip Britannia gain'd	2	72	10	0
		By cambrics gain'd	4	8	00	0
		By druggets gain'd	4	10	10	0
		By voyage to Jamaica gain'd	5	80	15	8
		By broad cloth gain'd	5	32	10	0
		By kerſeys gained	5	30	00	0
		By pymento gain'd	10	25	11	8
		By voyage to Hamburgh gain'd	11	16	17	8½
		By J. Perkins my accom. curr.	12	2	17	8½
		By Edward Hopkins my accompt in company gain'd	12	14	15	4
		By ſtuffs gain'd	12	9	00	0
		By ſhip Phœnix in comp. gain'd	13	34	15	9
		By ſherry in company gain'd	14	4	03	9
		By oil in company gain'd	16	4	16	8
		By canary in company gain'd	17	2	10	8
				637	06	10

1773		Contra Cr.				
Aug.	3	By caſh in part	1	62	00	0
Nov.	12	By caſh in full	4	62	00	0
				124	00	0

No			fol.	l.	s.	d.
1773	40	**Voyage from Jamaica Dr**				
June	18	To Voyage to Jamaica for returns	5	195	07	5
July	9	To cash for charges here	1	97	12	0
	41			292	19	5
		Wm Boyd my Accompt Current Dr.				
1773 June	18	To voyage to Jamaica for balance in his hands	5	108	19	7
	42					
		Charges of Merchandize Dr.				
1773 July	2	To cash for ½ years shop rent	1	12	00	0
	5	To cash paid postage, &c	1	2	12	8
	43			14	12	8
1773 July	9	**John Dyer Dr.** To voyage from Jamaica due at 6 months	10	80	00	0
	44					
		Pymento Dr.	lb.			
1773 July	10	To voyage from Jamaica at 6d, for	1535	10	38	07	6
		To profit and loss gain'd		9	25	11	8
	45			63	19	2
		Sugar Dr.	cwt.			
1773 July	10	To voyage from Jamaica at 19s for	63	10	59	17	0

Con-

1773		Contra Cr.	fol.	l.	s.	d.
July	9	By ſundries as per journal....	—	160	13	0
	10	By ſundries as per journal....	—	98	04	6
		By profit and loſs.....	9	34	01	11
1773		Contra Cr.		292	19	5
July	15	By Edward Dupper due at 10 days.....	11	108	19	7
		Contra Cr.				
		By profit and loſs.....	9	14	12	8
		Contra Cr.				
		By balance due by him	18	80	00	0
		Contra Cr.				
1773 Aug.	30	By H. V. Beek his accompt current, at 10d for ..... lb. 1535	11	63	19	02
		Contra Cr.				
1773 July	22	By voyage to Hamburgh at 19s for ..... c. 63	11	59	17	0

Ed.

No.			fol.	l.	s.	d.
1773	46	Edward Dupper Dr.				
July	15	To Wm. Boyd my accomp. current at 10 days.....	10	108	19	0
	47	**Voyage to Hamburgh Dr.**				
July	22	To ſundries as per journal	—	226	17	8
		To profit and loſs gain'd.....	9	16	17	8½
	48	**Herman Van Beek his accompt of Goods Dr.**		243	15	4½
1773						
Aug.	10	To caſh paid charges.....	1	14	12	6
	23	To caſh paid ſtorage, &c.....	1	1	07	6
		To profit and loſs for my commiſſion at 2½ per cent.....	9	12	05	0
		To H. V. Beek his accompt on time, due by Thos. Freeman	11	54	00	0
		To Do. his accompt current in my hands.....	11	391	15	0
	49	**Herman Van Beek his Accompt on Time Dr.**		474	00	0
		To balance outſtanding.....	18	54	00	0
	50	**Herman Van Beek his Accomp. Curr. Dr.**				
1773						
Aug.	30	To ſundries as per journal....	—	138	07	6
Sept.	3	To bills payable for 1 to Wm. Sabin at 6 days.....	12	200	00	0
	8	To caſh remitted him.....	1	53	06	8
		To balance due to him.....	18	0	01	6
				391	15	8

Con-

			fol.	l.	s.	d.
1773		Contra Cr.				
July	30	By cash received in full.....	1	108	19	7
		Contra Cr.				
1773						
Sept.	22	By John Perkins my accompt current.....	12	235	10	0
	28	By cash for drawbacks on sugar	1	8	05	4½
				243	15	4½
		Contra Cr.				
1773						
Aug.	17	By cash for 14 butts madder...	1	420	00	0
	23	By Thomas Freeman for 18 cwt. flax, due at 6 months...	3	54	00	0
				474	00	0
		Contra Cr.				
1773						
Aug.	23	By H. V. Beek's accompt of goods, due by Thos. Freeman	11	54	00	0
		Contra Cr.				
1773						
Aug.	23	By H. V. Beek his accompt of goods.....	11	391	15	0
	31	By James Wright abated.....	12	00	00	8
				391	15	8

James

No.			fol.	l.	s.	d.
1773	51	James Wright Dr.				
Aug.	31	To sundries as per journal....	—	0	12	8
	52					
1773		Bills payable Dr.				
Sept.	10	To cash paid Wm Sabin Van Beek's bill.....	1	200	00	0
	53					
		John Perkins my Accompt Current Dr.				
1773		Flemish.				
Sept.	22	To voyage to Hamburgh at 34s 5d — l. s. d. 405 5 1½	11	235	10	0
		To profit and loss.....	9	2	17	8½
	54			238	07	8½
		Edward Hopkins my Accom. in Comp. Dr.				
1773						
Oct.	4	To cash paid half share of 10 hhds tobacco	1	60	00	0
	9	To cambrics for my half share of 40 pieces, at £3.....	4	60	00	0
		To profit and loss gain'd	9	14	15	4
	55			134	15	4
		Edward Hopkins my Accom. Proper Dr.				
1773						
Oct.	9	To cambrics for his half share of 40 pieces at £3.....	4	60	00	0
	56					
		Stuffs Dr.				
1773		pieces				
Oct.	21	To James Ward at £2 8. for..... 90	12	216	00	0
		To profit and loss gain'd.....	9	9	00	0
	57			225	00	0
		James Ward Dr.				
		To balance due to him.....	18	216	00	0

1773		Contra Cr.	fol.	l.	s.	d.
Aug.	30	By H. V. Beek, his accompt current for cooperage.....	11	0	12	8

1773		Contra Cr.				
Sept.	3	By H. V. Beek his accompt current for 1 at 6 days.....	11	200	00	0

		Contra Cr.	Flemiſh l. s. d.				
Sept.	30	By bills receivable, each, at 34s. for.	405 5 1½	6	238	07	8½

1773		Contra Cr.				
Oct.	9	By ſundries as per journal....		72	07	4
	20	By ſundries as per journal....		62	08	0
				134	15	4

1773		Contra Cr.				
Oct.	11	By caſh received in full.....	1	60	00	0

		Contra Cr.	pieces.				
1773 Nov.	15	By voyage to Liſbon in comp. at £2 10 for..	90	15	225	00	0

1773		Contra Cr.				
Oct.	21	By ſtuffs to pay at 3 months...	12	216	00	0

			fol.	l.	s.	d.
No.	58	**Ship Phœnix in Comp. with Geo. Kent Dr.**				
1773						
Oct.	22	To ſundries as per journal.....	—	640	00	0
	25	To caſh paid repairs.....	1	16	10	0
		To caſh, paid premium on £ 600	14	18	00	0
		To George Kent his accompt in comp. for his half gain'd	13	34	15	0
		To profit and loſs for my half gain'd.....	9	34	15	0
	59			744	00	0
		George Kent his Accompt in Comp. Dr.				
1773						
Oct.	25	To Ditto his accom. proper for his half of 1 mo. freight....	13	11	00	0
	29	To Ditto his accom. proper for his half 5 pipes ſherry.....	13	72	10	0
Nov.	1	To Ditto his accom. proper for his half 4 pipes ſherry.....	13	55	04	0
Dec	27	To Ditto his accom. proper for his half of freight.....	13	11	00	0
	28	To Ditto his accompt proper for his half of Phœnix ſold	13	350	00	0
	60			499	14	0
		George Kent his Accompt Proper Dr.				
1773						
Oct.	25	To Ditto his accom. in comp. for his half repairs.....	13	8	05	0
	—	To Ditto his accom. in comp. for his half premium.....	13	9	00	0
	26	To Ditto his accomp. in comp. for his half 9 pipes ſherry...	13	118	05	0
Nov.	1	To Ditto his accom: in comp. for half carriage, &c.....	13	1	11	0
	—	To Ditto his accom. in comp. for his half commiſſion.....	13	3	14	3
	4	To caſh paid him.....	14	122	08	9
		To balance due to him.....	18	361	00	0
				624	04	

1773		Contra Cr.	fol.	l.	s.	d.
Oct.	25	By cash for 1 month's freight..	1	22	00	0
Dec.	27	By cash for 1 month's freight.	14	22	00	0
	28	By Mr Jones and company sold	17	700	00	0
				744	00	0

1773		Contra Cr.				
Oct.	22	By ship Phœnix in company, for his half share.....	13	320	00	0
	25	By Do. his accompt proper for half repairs	13	8	05	0
	—	By Do. his accompt proper for his half of premium.....	13	9	00	0
	26	By Do. his accompt proper for his half 9 pipes sherry.....	13	118	05	0
Nov.	1	By Do. his accompt proper for his half carriage, &c.....	13	1	11	0
		By Do. his accompt proper for his half commission.....	13	3	14	3
		By ship Phœnix in company for his half share gain'd.....	13	34	15	0
		By sherry in company for his half gain'd.....	14	4	03	9
				499	14	0

1773		Contra Cr.				
Oct.	25	By Do. his accompt in company for his half of freight	13	11	00	0
	27	By cash for his half of disbursements and sherry	14	124	10	0
	29	By Do. his accompt in company for his half 5 pipes sherry...	13	72	10	0
Nov.	1	By Do. his accompt in comp. for his half 4 pipes sherry...	13	55	04	0
Dec.	27	By Do. his accompt in company for his half of freight..	13	11	00	0
	28	By Do. his accompt in comp. for his half of Phœnix sold	13	350	00	0
				624	04	0

No.		Cash Dr.	fol.	l.	s.	d.
1773 Oct.	25	To old accompt	1	9698	00	3½
	27	To Geo. Kent his accom. proper	13	124	10	0
	29	To sherry in comp. in part for 5 pipes, at £29	14	120	00	0
Nov.	1	To sherry in comp. for 4 pipes, at £27 12	14	110	08	0
	—	To Ed. Turner in full for sherry	15	25	00	0
	8	To sundries as per journal	—	405	00	0
	12	To George Evans received in composition	3	180	00	0
	—	To Nathaniel Napier in full for druggets.	9	62	00	0
	25	To Simon King his accompt proper received of him	15	34	00	0
Dec.	2	To oil in comp. in part for 7 tuns at £30 10	16	113	10	0
	13	To George Young in full	6	100	00	0
	18	To Canary in comp. for 6 pipes at £29 12	17	177	12	0
	20	To James Fuller, received in composition of his debt	17	12	00	0
	27	To ship Phœnix in comp. for 1 month's freight	13	22	00	0
	62			11184	00	3½

Sherry in Comp. with George Kent Dr.

			pipes				
1773 Oct.	26	To Rich. Owen at £26 for	4	14	104	00	0
		——— at £26 10 for	5	—	132	10	0
			9				
Nov.	1	To cash paid carriage, &c.		14	3	02	0
		To profit and loss for my commission at 1½ per cent.		9	7	08	6
		To George Kent his accompt in company for his half gain'd		13	4	03	9
		To profit and loss for my ½ gain'd		9	4	03	9
	63				255	08	0

Richard Owen Dr.

1773 Oct.	27	To cash paid him in full	14	236	10	0

		Contra Cr.	fol.	l.	s.	d.
Oct.	25	By ſhip Phœnix in company for premium	13	18	00	0
	27	By Richard Owen in full	14	236	10	0
Nov.	1	By ſherry in company paid carriage, &c.	14	3	02	0
	4	By George Kent his accompt proper paid him	13	122	08	9
	11	By houſe expences paid 1 year's rent	15	40	00	0
	15	By voyage to Liſbon in comp.	15	50	00	0
	17	By Simon King his accompt proper	15	56	13	4
	25	By George Wood paid him	17	211	00	0
Dec.	30	By houſe expences ſince the 1ſt January laſt	15	200	00	0
		By balance remaining in my hands	18	102	46	06 2½
				1118	4	06 3½

		Contra Cr.	pipes.	fol.	l.	s.	d.
1773 Oct.	29	By ſundries at £29 for	5		145	00	0
Nov.	1	By caſh at £27 12 for	4	14	110	08	0
			9		255	08	0

		Contra Cr.	fol.	l.	s.	d.
1773 Oct.	26	By ſherry in comp. on demand	14	236	10	0

No.			fol.	l.	s.	d.
1773	64	Edward Turner Dr.				
Oct.	29	To ſherry in comp. on demand	14	25	00	0
	65					
		Houſe Expences Dr.				
1773						
Nov.	11	To caſh paid 1 year's rent of my dwelling-houſe	14	40	00	0
Dec.	30	To caſh laid out ſince 1 Jan. laſt	14	200	00	0
	66					
				240	00	0
		Voyage to Liſbon in Co. with Simon King and John Oker Dr.				
Nov.	15	To ſundries as per journal....	—	995	00	0
	67					
		Simon King his Accom. Proper Dr.				
1773						
Nov.	15	To Do. his accompt in comp. for his 1-3d voyage to Liſbon	16	331	13	4
	17	To ſundries as per journal	—	108	06	8
	22	To Do. his accom. in company for his 1-3d 18 tuns oil....	16	177	00	0
Dec.	20	To Do. his accomp. in comp. for his 1-3d 18l. abated.....	16	6	00	0
		To balance due to him.....	18	134	07	4
	68					
				757	07	4
		John Oker his Accompt Proper Dr.				
1773						
Nov.	15	To Do. his accom. in comp. for his 1-3d of voyage to Liſbon	16	331	13	4
	22	To Do. his accomp. in comp. for his 1-3d. of 18 tuns oil	16	177	00	0
	25	To Simon King his accompt proper paid to him	15	23	00	0
Dec.	2[illegible]	To Do. his accompt in comp. for his 1-3d. 18l. abated....	16	6	00	0
		To balance due to him.....	18	134	07	4
				672	00	08

1773		Contra Cr.	fol.	l.	s.	d.
Nov.	1	By cash received in full	14	25	00	0
		Contra Cr.				
		By profit and loss.....	9	240	00	0
		Contra Cr.				
		By S. King his accompt in comp. 1-3d remaining	16	331	13	4
		By J. Oker his accom. in comp. 1-3d. remaining.....	16	331	13	4
		By bal. for my 1-3d remaining	18	331	13	4
1773		Contra Cr.		995	00	0
Nov.	15	By voyage to Lisbon in comp. for 80 pieces serge	15	440	00	0
	52	By George Wood paid to him	17	120	00	0
	—	By sundries as per journal....	—	57	00	0
	30	By Do. his accompt in comp. for his 1-3d. of 1 tun oil sold	16	10	00	0
Dec.	2	By Do. his accompt in comp. for his 1-3d of 7 tuns oil sold	16	71	03	4
	18	By Do. his accom. in comp. for his 1-3d. of 6 pipes canary sold	16	59	04	0
1773		Contra Cr.		757	07	4
Nov.	15	By voyage to Lisbon in comp. for 70 pieces frize	15	280	00	0
	17	By Simon King his accom. pro.	15	51	13	4
	25	By George Wood paid to him	17	200	00	0
	30	By Do. his accom. in comp. for his 1-3d of 1 tun oil sold	16	10	00	0
Dec.	2	By Do. his accompt in comp. for his 1-3d. of 7 tuns oil sold	16	71	03	4
	18	By Do. his accom. in comp. for his 1-3d of 6 pipes Canary sold	16	59	04	0
				672	00	8

No.			fol.	l.	s.	d.
	69	**Simon King his Accom. in Co. Dr.**				
1773 Nov.	30	To Do. his accompt proper for his 1-3d of 1 tun oil sold....	15	10	00	0
Dec.	2	To Do. his accompt proper for his 1-3d of 7 tuns oil sold	15	71	03	4
	18	To Do. his accompt proper for his 1-3d of 6 pipes canary sold	15	59	04	0
	24	To Canary in comp. for 2 pipes taken to himself	17	50	00	0
		To voyage to Lisbon in comp. for his 1-3d remaining....	15	331	13	4
	70			522	00	08
		John Oker his Accom. in Comp. Dr.				
1773 Nov.	30	To Do. his accompt proper for his 1-3d of 1 tun oil sold....	15	10	00	0
Dec.	2	To Do. his accompt proper for his 1-3d of 7 tuns oil sold .	15	71	03	4
	18	To Do. his accompt proper for his 1-3d of 6 pipes Canary sold	15	59	04	0
	24	To Canary in comp. for 2 pipes taken to himself.....	17	50	00	0
		To voyage to Lisbon in comp. for his 1-3d remaining	15	331	13	4
	71			522	00	8
		Oil in Co. with Simon King and J. Oker Dr.				
			tuns.			
1773 Nov.	22	To George Wood at £29 10 for	18	17	531	00	0
Dec.	20	To James Fuller abated him .		17	18	00	0
		To S. King his accom. in comp for his 1-3d gained.....		16	4	16	8
		To John Oker his accompt in comp. for his 1-3d gained		16	4	16	8
		To profit and loss for my 1-3d gained		9	4	16	8
					563	10	0

1773		Contra Cr.	fol.	l.	s.	d.
Nov.	15	By Do. his accompt proper for his 1-3d of voyage to Liſbon	15	331	13	4
	22	By Do. his accompt proper for his 1-3d of 18 tuns oil bought	15	177	00	0
Dec.	20	By Do. his accompt proper for his 1-3d of £18 abated....	15	6	00	0
		By oil in company for his 1-3d gain'd.....	16	4	16	8
		By Canary in company for his 1-3d gain'd.....	17	2	10	8
				522	00	8

1773		Contra Cr.				
Nov.	15	By Do. his accompt proper for his 1-3d voyage to Liſbon	15	331	13	4
	22	By Do. his accompt proper for his 1-3d of 18 tuns oil bought	15	177	00	0
Dec.	20	By Do. his accompt proper for his 1-3d. of £18 abated....	15	6	00	0
		By oil in company for his 1-3d gain'd.....	16	4	16	8
		By Canary in company for his 1-3d gain'd	17	2	10	8
	71			522	00	8

1773		Contra Cr.	tuns.				
Nov.	30	By James Fuller.....	1	17	30	00	0
Dec.	2	By ſundries as per journal for	7	—	213	10	0
	7	By Canary in company in barter at £32. for.	10	17	320	00	0
			18		563	10	0

No				fol.	l.	s.	d.
72	1773 Nov. 25	George Wood Dr. To sundries as per journal.....		—	531	00	0
73	1773 Nov. 30	James Fuller Dr. To oil in company to pay at 14 days.....		16	30	00	0
74	1773 Dec. 7	Canary in Comp. with Simon King and John Oker Dr. To oil in company in barter.....	pipes. 12	16	320	00	0
		To S. King his accom. in co. for his 1-3d gain'd		16	2	10	8
		To J. Oker his accom. in comp. for his 1-3d gain'd.....		16	2	10	8
		To profit and loss for my 1-3d gain'd.....		9	2	0	8
					327	12	0
75	1773 Dec. 24	Canary Dr. To Canary in comp. retained at £25 for....	pipes 2	17	50	00	0
76	1773 Dec. 28	Mr. Jones and Co. Dr. To ship Phœnix in comp. to pay at 3 months.....		13	700	00	0

1773		Contra Cr.		fol.	l.	s.	d.
Nov.	22	By oil in company on demand		16	531	00	0
		Contra Cr.					
1773 Dec.	20	By ſundries as per journal			30	00	0
		Contra Cr.	pipes.	1			
1773 Dec.	18	By caſh at £29 12 for	6	14	177	12	0
	24	By ſundries at £25 for	6	—	150	00	0
			12		327	12	0
		Contra Cr.	pipes.				
		By bal. remaining at 25l	2	18	50	00	0
		Contra Cr.					
		By balance outſtanding		18	700	00	0

Balance Dr.	fol.	l.	s.	d.
To caſh remaining in my hands	14	10246	06	2½
To Indian chints, rem. 5 pieces at 24l. 10s.	2	122	10	0
To ſhip Britannia for ¼ remaining	2	348	10	0
To Thomas Freeman due for Van Beek's flax	3	54	00	0
To duroys remaining 30 pieces, at 26s.	4	39	00	0
To John Vernon due by him	4	200	00	0
To fuſtians remaining 120 pieces at 37s 6d.	5	225	00	0
To Jacob Spencer lent him.	6	1000	00	0
To bills receivable as per acct.	6	383	07	8½
To lockrams remaining 40 pieces at 25s.	7	50	00	0
To cochineal remaining 1 cwt.	7	108	16	0
To cinnamon remaining 64 lb. at 7s 8d	7	24	10	8
To muſlin remaining 8 bales at 12l 16s	7	102	08	0
To cotton remaining 42 cwt. 2 qrs. at 3l 15s.	7	159	07	6
To cloves remaining 12lb. at 9s 1d and 72lb at 9s.	8	37	17	0
To John Jeſſop his accompt current due by him.	8	160	15	0
To John Dyer due by him.	10	80	00	0
To voyage to Liſbon in comp. for my 1-3d remaining	15	331	13	4
To canary remaining 2 pipes at 25l.	17	50	00	0
To Mr. Jones and Comp. outſtanding	17	700	00	0
		14424	01	5

Contra Cr.	fol.	l.	s.	d.
By Jacob Ruffel, due to him	4	49	10	00
By H. V. Beek his accompt on time	11	54	00	00
By H. V. Beek his accompt current, due to him	11	00	1	06
By James Ward, due to him.	12	216	00	00
By George Kent, his accompt proper	13	31	00	00
By Simon King, his accompt proper	15	134	07	04
By John Oker, his accompt proper	15	134	07	04
By Stock, the neat of my eſtate	3	13474	15	03
		14424	01	05

FINIS.